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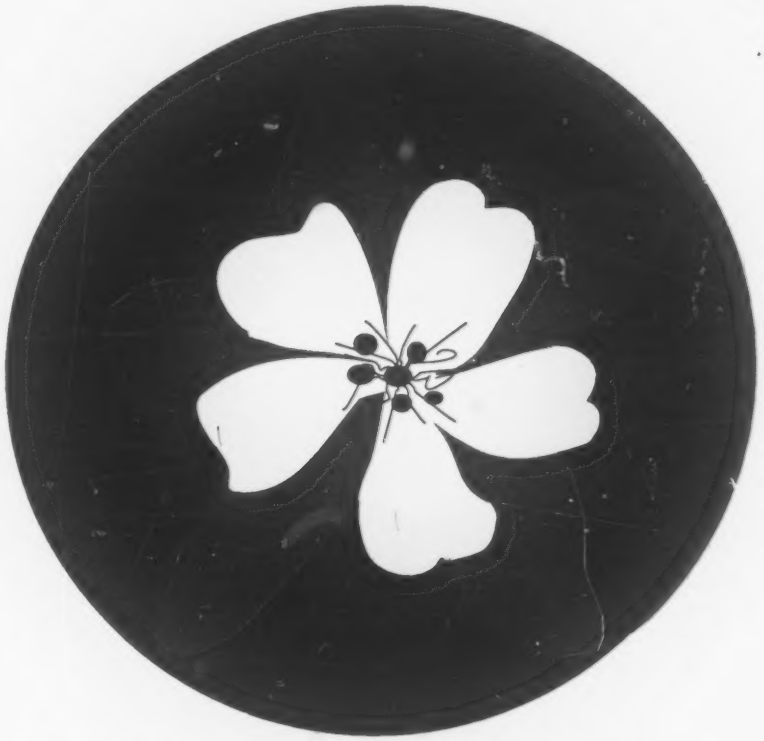
State of Colorado



Department of Revenue

ANNUAL REPORT

1989

Annual Report

for July 1, 1988 through June 30, 1989

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REPORT OF THE EXECUTIVE DIRECTOR

January 1, 1990

In April 1988, the Colorado Department of Revenue adopted the following mission statement:

> "The mission of the Department of Revenue is to provide meaningful programs which emphasize excellence, maximize revenues, provide essential services to our customers, provide a healthy and challenging work environment for our employees and are accomplished in the most effective and productive way possible."

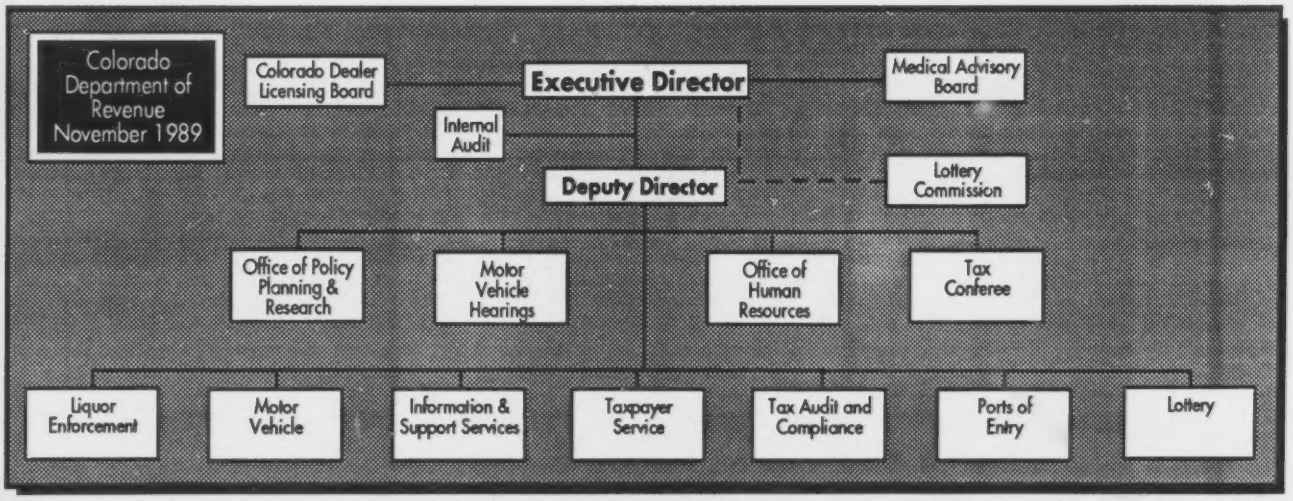
Our next challenge was to make that mission a reality throughout for the organization's 1,500 employees, as well as for our customers — the thousands of businesses and millions of individuals who come to the department for assistance in paying taxes, registering motor vehicles, obtaining licenses and purchasing lottery tickets.

The cornerstone of our efforts was our Two Year Plan, a strategic plan for improving operational efficiency that would enable the department to shift resources in order to fund innovations that improve customer service and make the department even more productive. With support from the Governor and the General Assembly, the Two Year Plan succeeded to the extent that the Commission on Government Productivity has recommended it as a model for other state agencies. The department's administrative cost savings over two fiscal years totalled $3.1 million. Portions of those savings were reinvested in innovations, such as Express Driver's License Offices, that are already having a positive impact on thousands of Colorado citizens' lives. The remainder of the savings was returned to the state.

Implementing the Two Year Plan required large commitments of employee time. Nonetheless, the department was able to fulfill all other statutorily and administratively assigned responsibilities. For that reason, I am pleased to present this forty-eighth annual report, which covers Department of Revenue operations for the period July 1, 1988 through June 30, 1989, to the Governor and General Assembly in accordance with C.R.S. 24-35-102(3).

Respectfully,

John J. Tipton
Executive Director
Colorado Department of Revenue



Executive Director John J. Tipton

"You're familiar with the stories about government employees. They work at the pace of an armadillo, assuming they work at all. They possess the manners of a New York cabbie and the creativity of a Bulgarian bureaucrat. Those are the stories, anyway. Now meet the 1,500 workers at the state Department of Revenue, the same agency that handles driver's licenses and liquor enforcement, not to mention collecting state taxes. For the past few months, this notoriously hidebound agency has been turning itself around."

"Here's Proof the Public Sector Can Innovate, Too," The Rocky Mountain News, December 18, 1988

In the spring of 1988, the Department of Revenue undertook an ambitious program of using private sector management principles to improve the department's operational efficiency and the quality of service delivery to the public. Productivity, accountability and innovation were key concepts that guided the program's development. Efficiency and effectiveness were the standards by which the program's success would be measured. The program was called the Two Year Plan.

"No more business as usual" was the rallying cry, as teams of Revenue employees took the following steps to implement the Two Year Plan:

Performance Measurement. A comprehensive process for measuring and evaluating every activity the department performs was developed in-house. The process sought not only to determine whether the department was "doing things right," but also whether it was "doing the right things."

Productivity Improvement. The performance measurement process, combined with other quality improvement efforts, was used to identify and implement productivity improvements on an ongoing basis.

Identification of Savings. The centerpiece of the Two Year Plan was the identification of cost savings of 2-1/2 percent during the 1988-89 and 1989-90 fiscal years — a total of 5 percent — within the department's existing budget. These savings would then be reinvested in innovations that further boost productivity and improve service to the state's citizens.

Investment in Innovations. With the support of the Governor and General Assembly the department was allowed to reinvest most of its savings to achieve significant improvements in productivity and service at no additional cost to the taxpaying public.

First-year results included the realization of $979,000 in administrative cost savings of which $875,400 was reinvested by the department and $103,600 was returned to the state.

"I am challenging this state government to reexamine how it uses public dollars — to be as frugal as it can be, to be as efficient as it can be, and to be as productive as it can be. . . The Revenue Department and its employees are doing an excellent job of incorporating this principle in their daily work."

From Governor Roy Romer's State of the State Address. January 12, 1989.

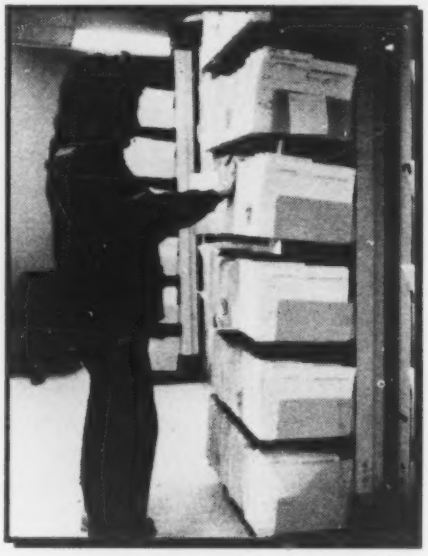
Deputy Director Amelie Buchanan

INVESTING IN PRODUCTIVITY, SERVICE AND QUALITY

Members of the taxpaying public are both the shareholders and primary customers of government agencies. In both roles, their message in recent years is very clear — they want **better** not bigger government.

The private sector has long used the concept of improving operational efficiency to free up resources for reinvestment in innovations as a way to improve productivity and quality without increasing budgetary outlays. Applying the concept to public sector management, however, is something new. One of the largest impediments to improved efficiency in government is budgetary practice which historically placed state agencies in a "use it or lose it" situation with respect to their budget allocations. By working closely with the state legislature, the Department of Revenue was able to lift that barrier by entering into a Memorandum of Understanding that allowed the department to retain most of its efficiency savings to reinvest in innovations. In exchange for this budget flexibility, the department pledged a higher level of management accountability through continued use of productivity measurement systems.

All aspects of the Two Year Plan came together in a pilot project to restore the investigative and enforcement section of the Liquor Enforcement Division, which had been eliminated by budget cutbacks during the previous year.



Service: Need for the section's work was demonstrated by requests from local governments, law enforcement agencies, the alcoholic beverage industry and the public which relied on the state's program to maintain viable levels of voluntary compliance with and enforcement of the state's wine, beer and liquor codes.

Productivity: The 10-person section was restored by shifting $461,000 in savings obtained from efficiencies throughout the department to the Liquor Enforcement Division. The final piece of the strategy was the department's legislative proposal to finance continued operation of the section through cash funding, that is, fees paid by users and beneficiaries of the section's services. This would free the $461,000 savings for other uses in future years.

Quality: To ensure accountability for the quantity and quality of services delivered, as with all other units throughout the department, a set of key performance indicators was developed for the enforcement investigations. (See pg. 7)

Other reinvestments approved by the legislature for the 1988-89 fiscal year and paid for with the remaining $414,400 in savings retained by the department included:

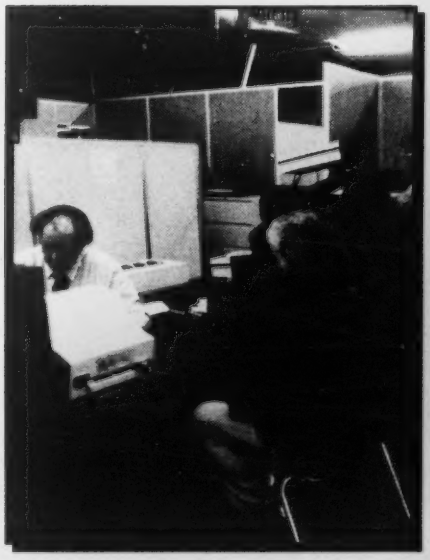
- Express Driver's License Offices that enable customers who do not need to take written or drive tests to obtain faster service. [See pg. 5)
- Automated telephone systems that provide pre-recorded responses to routine requests for tax, driver's license and vehicle registration information and thus reduce waiting time for customers who need to talk to an operator.
- Computer Assisted Software Engineering (CASE) tools that create visual diagrams of computer system requirements that help programmers work with users to design better systems faster.
- Laptop computers, software and printers that improve work efficiency and quality in such diverse areas as fuel tax audits and issuance of driver's licenses.
- Facsimile machines, mobile phones and desktop copiers that speed up communications between Ports of Entry statewide and port headquarters offices to save valuable time for truckers.
- Other projects that boost employee productivity such as computerized power files that "read" bar codes to find documents, training programs and personal computers that automate functions previously performed manually.

The Department of Revenue's most highly visible reinvestment project was the opening of an Express Driver's License Office in Denver on July 5, 1988. Positive response to the pilot express operation from both the public and employees led to the development of a plan to replace Denver's antiquated full-service driver's license office with a metro-wide network of express offices complemented by test centers.

The express office offers fast renewals for drivers with seven points or less against their current licenses. The office also provides other services that do not require written or drive tests, such as Colorado identification cards, name and address changes, and voter registrations.

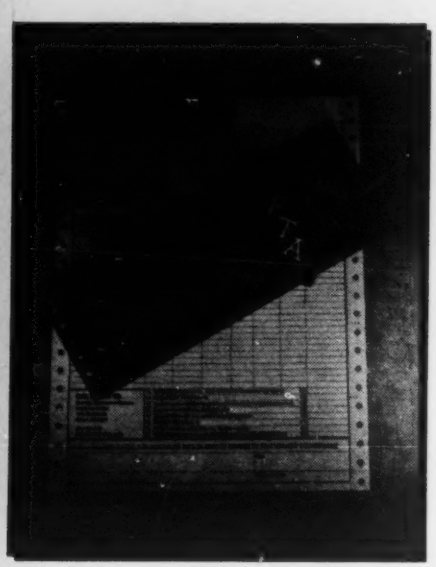
A department study found that 88 percent of its driver's license office customers need services that do not require a test. Express offices enable these customers to receive service without waiting in line with the 12 percent who do need to take tests.

Savings carried forward from the 1988-89 fiscal year are scheduled to be used to open five express offices and two test centers in the Denver-metro area during the 1989-90 fiscal year. An express office is also planned for Colorado Springs.



Demographic studies will be used to select express and test office sites that will be more convenient for the public than current full-service offices. Operating offices in shopping malls has created opportunities for providing service during evening and weekend hours.

TAX SIMPLIFICATION FOR TRUCKERS

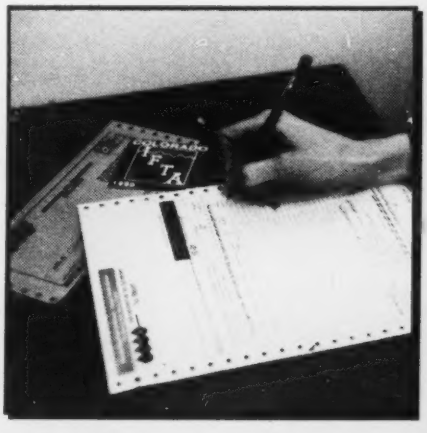


Consistent with the department's commitment to customer service and operational efficiency is its continuing effort to promote tax simplification. The historic overhaul of the state's income tax laws in 1987 established a "flat tax" of 5 percent for individuals and reduced by more than half the number of lines on the Colorado individual income tax return forms. The 1988-89 fiscal year will be remembered as the year that brought about equally significant reform to the state's tax laws for the transportation industry.

Not only did the department implement the International Fuel Tax Agreement (IFTA), but it also worked with trucking industry representatives to support historic legislation that would replace Colorado's cumbersome gross ton mile (GTM) tax with registration fees.

IFTA enables Colorado-based truckers to file one fuel tax return and make one tax payment each period to the Department of Revenue for all fuel taxes owed to states that participate in the interstate fuel compact — a significant benefit to truckers. The department then apportions out and distributes the proper amount of tax to the other participating states.

During the legislative session, the department was also hammering out an alternative to the GTM tax. The tax is based on a complicated formula that involves vehicle weight, cargo weight and distance traveled in Colorado. Paperwork requirements for truckers were heavy and administrative costs for the state were high. Passage of Senate Bill 159, which takes effect on January 1, 1990, will eliminate the tax but maintain revenue neutrality through increased truck registration fees to be paid once a year. Projected annual administrative cost savings to the state are $700,000. (See "Legislative Digest," page 27.)

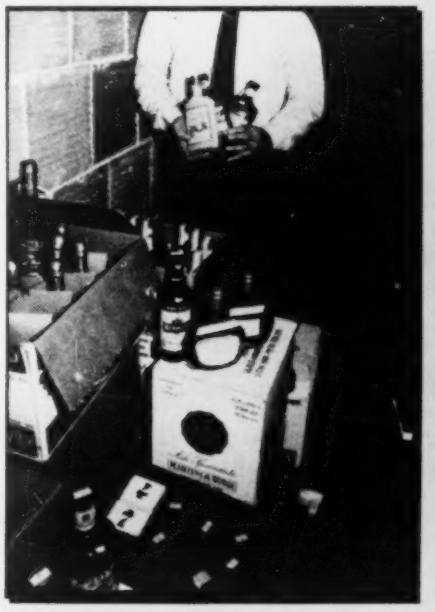


The department's Liquor Enforcement Division has primary responsibility for regulating Colorado's alcoholic beverage industry. This duty includes monitoring the activities of about 9,000 retail establishments. Elimination of the 10-person investigative and enforcement section in 1987 left Colorado for the first time since 1935 with no one at the state level to ensure compliance with state alcoholic beverage laws. The impact was felt most acutely by small towns and rural areas statewide.

On July 1, 1988, the newly reconstituted section — funded by Two Year Plan reinvestment dollars — commenced operations and by the end of the fiscal year exceeded its goals.

Specifically, the section performed more than 3,700 separate inspections of licensed retail establishments. Additionally, the section completed more than 1,200 investigations in response to complaints about possible violations of the alcoholic beverage laws. As a result, the section made almost 200 arrests and issued administrative charges for more than 200 separate violations.

The section also taught 145 instructional courses on alcoholic beverage laws to licensed retailers, local government officials, local law enforcement agencies and the public. Through these classes, almost 3,000 individuals received important information about the laws, enforcement activities and safety issues.



OTHER FISCAL YEAR ACCOMPLISHMENTS

- Implemented the first program — the sales tax math audit program — in what will be a comprehensive rewrite of the department's tax computer programs performed by the Revenue Accounting System team. The sales tax math audit program, for example, automatically issues bills to taxpayers whenever their tax payments are insufficient to cover the tax due based on a computation of the information supplied on sales tax returns. The cost of hiring an outside consultant to perform this system overhaul is estimated at in excess of $1 million, a cost being saved through the reinvestment of dollars in the Revenue Accounting Project.

"The Department of Revenue should be looked at as a model of how government can be made more productive."

Senate President Ted Strickland speaking to the Colorado State Managers Association.

"We are always asking for innovative proposals. Now, for the first time, we have one before us and we need to be supportive in our response."

Joint Budget Committee Vice Chairman Rep. Elwood Gillis.

- Adopted a new audit philosophy to achieve a well-balanced audit program that stresses overall taxpayer compliance rather than individual Revenue agent assessments. A new approach to audit selection removes the focus from auditing a few large businesses to auditing a representative mix of small and medium-sized businesses as well. Concurrently, developed a "Statement of Taxpayer Rights" consistent with legislation that allows the department to waive interest if a taxpayer owes money as a result of erroneous written information from a Revenue employee and establishes the same statute of limitations for assessments and refunds.

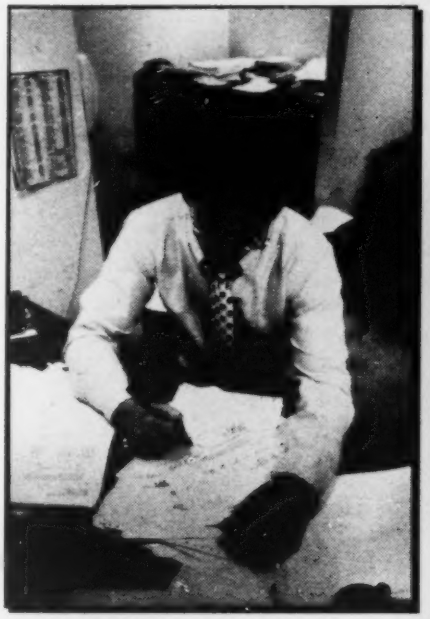
- Assessed $41 million through field audit activity, 140 percent of the goal of $29.3 million for this activity.

- Developed a Cost Accounting System for implementation during the 1989-90 fiscal year to support the Two Year Plan. The system will monitor the department's labor costs and other expenses according to organizational unit and Two Year Plan program category.

- Started Lotto on January 24, 1989, the sixth anniversary of the start of the Instant Game Lottery. Lotto earned $17 million during the first six months of operation. Overall Lottery earnings for the fiscal year were $80,594,766 of which $18,514,833 was returned for state projects.

- Increased the percentage of income tax refunds processed in 15 days or less from 45 percent to 78 percent.

- Reduced motor vehicle investigator appearances at court proceedings from 850 to less than 10 per month by support-



- Published a Colorado tax guide for high school and adult education teachers. More than 1,600 copies of the guide were distributed to 127 schools/districts.

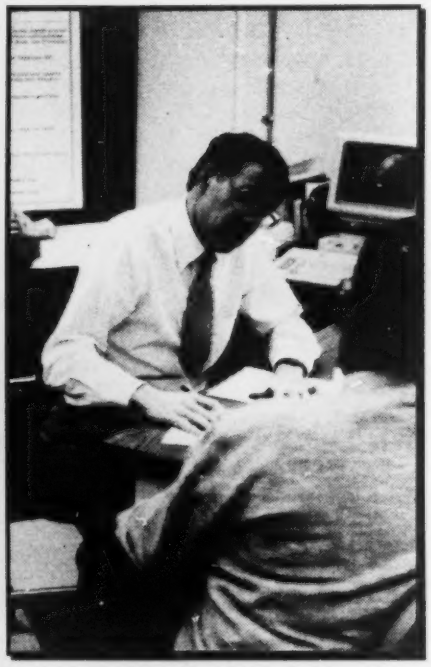
- Began publishing a newsletter that is distributed to more than 1,000 city and county officials statewide.

- Rewrote the electronic funds transfer program, which reduced by 30 percent the city and county funds distribution time. State-collected local tax funds are now routinely deposited by the twelfth working day of the month.

- Assessed $17,049,759 in taxes, penalty and interest through Fair Share projects which are special reviews of tax and other documents to identify specific areas of non-compliance.

- Installed statewide, toll-free telephone number in the Motor Carrier Services Center and made other physical improvements to enhance "one-stop shopping" for truckers who need

information about licensing, taxgs and other applicable regulations.



- Established the department as a leader among state agencies in the area of affirmative action. The department exceeded its goal of hiring four persons with disabilities by hiring eleven disabled persons at all levels of the organization. The department continued to meet other affirmative action milestones aimed at eliminating underutilization of protected classes by 1992.

- Consolidated the department's data communications center with the state's General Government Computer Center (GGCC) in Lakewood, an operation which required moving revenue's mainframe computer and installing transmittal computer cable lines between the department and GGCC.

"On a preliminary basis, the Commission is considering using the Department of Revenue's Two Year Plan as a model for other departments of State government. The plan approach is sound, well thought out and should provide the State with ongoing productivity improvements."

Commission on Government Productivity
December 2, 1988.

COLORADO DEPARTMENT OF REVENUE
WHERE EXCELLENCE ADDS UP

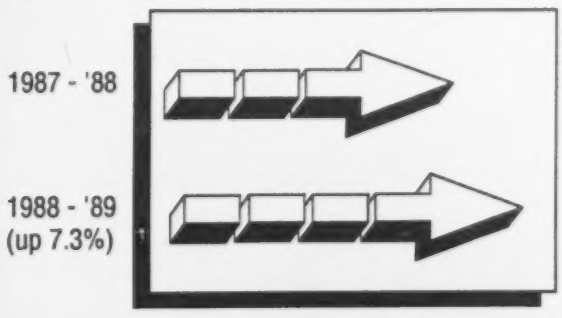
Collections by SourceCollections by Source
Fiscal Years Ended June 30, 1988-1989

Source	1988	1989	Percent of Total Collections	Percentage Change In Collections
TAXES:				
PROPERTY:				
Motor Vehicle Specific Ownership "A"	$ 5,926,029.44	$ 8,469,990.87	0.26	+ 42.9
SALES, USE, EXCISE & GROSS RECEIPTS:				
Alcoholic Beverage	$ 21,979,199.60	$ 21,251,681.60		
Cigarette Tax	61,490,903.06	58,413,421.88		
Tobacco Product Tax	3,104,098.38	2,953,371.15		
Sales Tax	666,620,543.62	700,122,983.20		
Use Tax	59,898,357.74	56,036,733.87		
Tourism Promotion	6,776,057.69	8,212,917.47		
Highway Fuel Taxes	306,194,635.66	306,883,778.54		
Aviation Fuel Taxes	0.00	475,849.99		
Subtotal	**$1,126,063,795.75**	**$1,154,350,737.70**	**35.19**	**+ 2.5**
INCOME TAX:				
Estimated	$ 281,075,830.77	$ 330,098,885.45		
Cash	184,777,069.09	203,818,429.79		
Withholding	1,102,611,832.29	1,189,859,037.27		
Subtotal	**$1,568,464,732.15**	**$1,723,776,352.51**	**52.55**	**+ 9.9**
ESTATE, INHERITANCE, AND GIFT TAXES:				
Estate Tax	$ 13,928,781.40	$ 16,495,641.10		
Inheritance Tax	104,208.45	133,154.68		
Inheritance Filing Fee	19,647.40	34,174.73		
Gift Tax	14,983.38	53,159.27		
Subtotal	**$ 14,067,620.63**	**$ 16,716,129.78**	**0.51**	**+ 18.8**
SEVERANCE TAXES:				
Estimated Tax and Withholding	$ 26,165,782.62	$ 27,317,094.09	0.83	+ 4.4
GROSS TON MILE TAX	$ 32,380,182.91	$ 32,936,629.36	1.00	+ 1.7
LICENSES, PERMITS AND FEES:				
MOTOR VEHICLE:				
Titles	$ 3,381,776.43	$ 2,878,223.18		
Motor Vehicle Licenses	32,129,114.24	31,465,030.45		
Emissions	5,001,348.75	4,751,272.84		
Subtotal	**$ 40,512,239.42**	**$ 39,094,526.47**	**1.19**	**- 3.5**
MOTOR VEHICLE OPERATORS:				
Operators and Chauffeurs Licenses	$ 5,412,655.52	$ 6,079,368.69	0.19	+ 12.3
REGULATORY AND BUSINESS:				
Bedding Inspection Fees	$ 29,517.61	$ 42,939.84		
Boiler Inspection Fees	455,510.00	482,152.04		
Cigarette Licenses	590.00	617.50		
Commercial Driving Instructor Licenses	1,515.00	2,240.00		
Commercial Driving School Licenses	850.00	1,050.00		

Collections by Source (cont'd)

Source	1988	1989	Percent of Total Collections	Percentage Change in Collections
Fluid Milk Sanitation Licenses	60.00	230.00		
Hospital and Nursing Home Licenses	16,640.00	13,585.00		
Liquor Licenses	505,511.45	517,007.25		
Liquor Licenses - 85% City	1,561,699.02	1,611,275.77		
Liquor Licenses - 85% County	404,888.60	389,146.70		
Motor Vehicle Dealers and Salesman Licenses	1,056,830.00	1,220,645.00		
Motor Vehicle Manufacturers Licenses	110,410.00	124,810.00		
Pet Shop and Kennel Licenses	60.00	0.00		
Produce Licenses	133,045.00	177,060.00		
Psittacine Bird License Fees	30.00	0.00		
Public Utilities Motor Carrier Fees	214,055.50	226,421.00		
PUC Utility Supervision	4,462,524.31	3,706,626.74		
PUC ID Stamps	114,655.00	104,041.00		
PUC Hazardous Material	69,625.00	85,843.00		
Restaurant License and Inspection Fees	261,888.41	250,598.75		
Special Fuel Distributors License	245.00	335.00		
Special Fuel Permits	77,145.77	73,878.93		
Store Licenses	1,631,271.17	282,222.14		
Tobacco Products License Fee	1,343.72	915.00		
Trade Names	281,219.94	280,518.48		
Subtotal	**$ 11,391,130.50**	**$ 9,594,159.14**	**0.29**	**- 15.8**
OTHER RECEIPTS:				
County Lodging Tax	$ 38,992.98	$ 344,660.55		
Regional Transportation District Sales and Use Tax	78,340,000.76	82,478,031.58		
Science and Cultural District Sales and Use Tax	0.00	5,093,715.59		
Local Improvement District Sales and Use Tax	0.00	611,112.76		
City Sales Tax	64,744,706.59	61,901,611.94		
County Sales Tax	69,290,365.72	94,420,458.76		
Motor Vehicle Financial Responsibility	106,026.00	39,581.53		
Motor Vehicle Penalty Assessments	3,783,371.91	4,260,148.74		
Order of Reinstatement	848,323.28	1,275,744.00		
Revenue Department Services	3,039,669.39	4,052,712.20		
Sales of Equipment, Books	2,949.00	1,907.25		
Drug Stamps	0.00	1,475.00		
Other Miscellaneous Receipts	7,111,486.81	7,653,872.47		
Subtotal	**$ 227,305,892.44**	**$ 262,135,032.37**	**7.99**	**+ 15.3**
GRAND TOTAL OF GROSS COLLECTIONS	**$3,057,690,061.38**	**$3,280,470,020.98**	**100.0**	**+ 7.3**

Collections



Gross Collections, Net Collections and Cost of Administration by Fund and by Tax Source [1/] Fiscal Year Ended June 30, 1989

	Gross Collections	Net Collections	Cost of Administration	Cost as % of Collections
GENERAL FUND:				
Alcoholic Beverages [2/]	$ 23,769,111.32	$ 23,678,260.01	$ 1,008,699.73	4.2
State Sales Tax [2/]	700,122,983.20	696,029,034.77	3,150,710.56	0.5
State Use Tax [2/]	56,036,733.87	54,930,704.72	2,237,174.37	4.0
Cigarette and Tobacco [2/]	61,366,793.03	43,764,194.71	185,621.56	0.3
Income Tax	1,723,776,352.51	1,445,937,586.29	12,869,153.64	0.7
Death and Gift Taxes [2/]	16,716,129.78	16,236,689.07	175,203.92	1.0
Regulatory and Business	6,718,707.01	6,710,794.01	1,663,483.76	24.8
Other Receipts, Fees and Taxes [3/]	10,204,157.17	10,138,562.13	1,052,296.15	10.3
TOTAL GENERAL FUND	**$2,598,710,967.89**	**$2,297,425,825.71**	**$22,342,343.69**	**0.9**
HIGHWAY USERS TAX FUND:				
Mileage and Fuel Taxes [4/]	$ 340,170,002.52	$ 334,675,725.82	$ 4,623,480.72	1.4
Motor Vehicle Registrations [5/]	33,609,663.43	33,596,437.02	4,103,361.69	12.2
Operators' Licenses and Control [6/]	7,358,402.69	7,356,530.44	12,026,439.76	163.4
All Other Motor Vehicle [7/]	11,183,928.33	11,169,154.83	3,898,329.52	34.9
Emissions	4,751,272.84	4,751,169.99	1,416,703.44	29.8
Port of Entry [8/]	0.00	0.00	2,175,274.43	-
TOTAL HIGHWAY USERS TAX FUND	**$ 397,073,269.81**	**$ 391,549,018.10**	**$28,243,589.56**	**7.1**
OTHER COLLECTIONS:				
Severance Tax	$ 27,317,094.09	$ 21,636,241.72	$ 203,117.27	0.7
Local Government Sales Taxes	244,849,591.18	3,989,672.38	3,467,889.83	1.4
Other Special Funds [9/]	12,519,098.01	1,907,056.53	2,102,692.18	16.8
TOTAL OTHER COLLECTIONS	**$ 284,685,783.28**	**$ 27,532,970.63**	**$ 5,773,699.28**	**2.0**
TOTAL ALL FUNDS	**$3,280,470,020.98**	**$2,716,507,814.44**	**$56,359,632.53**	**1.7**

1/ Classification is by revenue fund and not appropriation fund.
2/ Does not reflect cash flow through Old Age Pension Fund.
3/ Includes miscellaneous collections and voter registration costs.
4/ Includes gross-ton mile, gasoline and special fuel taxes.
5/ Includes vehicle registration fees and ownership taxes.
6/ Includes drivers' licenses, driving instructor and school licenses, driver improvement and accident records.
7/ Includes penalty assessments and miscellaneous collections.
8/ Collections at the ports are included in mileage and fuel taxes.
9/ Includes miscellaneous suspense, bonds and special purpose funds.

Total Collections and Cost of Administration Fiscal Years Ended June 30, 1980-1989

Year	Collections	Administration [1/]	Cost as % of Collections
1989	$3,280,470,021	$56,359,633	1.72
1988	3,057,690,061	58,039,134	1.90
1987	2,915,400,097	55,215,389	1.89
1986	2,730,411,015	52,345,260	1.92
1985	2,724,137,001	47,429,124	1.74
1984	2,558,429,143	39,681,563	1.55
1983	2,171,210,764	36,450,113	1.68
1982	2,105,334,789	34,108,900	1.62
1981	1,828,648,990	31,519,225	1.72
1980	1,784,397,422	28,626,742	1.60

1/ Dollar totals for Administration exclude county clerk fees.

Number of Audits, Assessments and Refunds
Fiscal Year Ended June 30, 1989

Tax Section	Annual Audits	Assessments	Refunds [1]	Net
FIELD AUDITS	12,273	$ 47,725,951	$ 1,755,308	$ 45,970,643
OFFICE AUDITS	14,117	$ 12,049,453	$ 10,488	12,038,965
FAIR SHARE	32,890	$ 17,049,754	$ 309,186	16,740,568
TAXPAYER SERVICE:				
Income Tax	151,507	$ 955,115	$ 15,953,229	($ 14,998,114)
Sales, Use, Withholding and Cigarette Tax	67,668	416,708	6,265,113	(5,848,405)
Mileage & Fuel Tax	2,690	936,245	990,142 [2]	(53,897)
Severance Tax	2,213	205,053	812,576	(607,523)
Liquor Tax	11	1,410	81,265	(79,855)
Estate Tax	741	313,129	471,303	(158,174)
Subtotal	**224,830**	**$ 2,827,660**	**$ 24,573,628**	**($ 21,745,968)**
GRAND TOTALS	**284,110**	**$ 79,652,818**	**$ 26,648,610**	**$ 53,004,208**

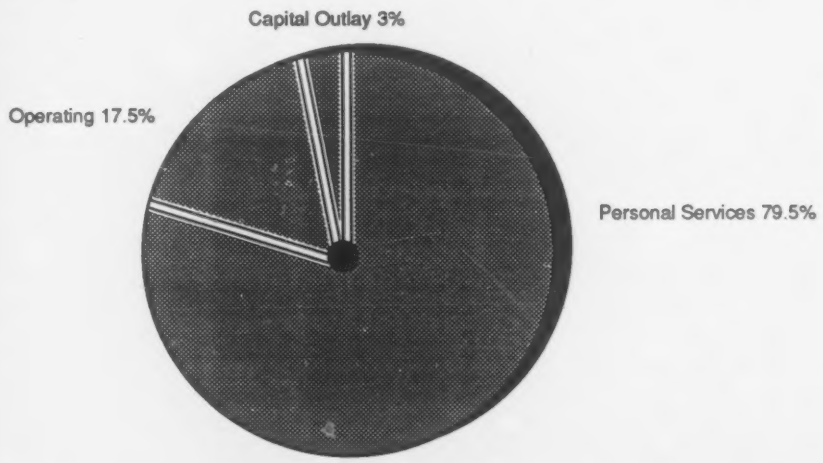
1/ Equals net of refunds issued and refunds denied/reduced.
2/ Does not included net refunds for Off-Highway Use totaling $216,614 or Bond Refunds totalling $1,800.

Administrative Expenditures by Purpose
Fiscal Year Ended June 30, 1989

PERSONAL SERVICES	$44,827,575.56
OPERATING	9,850,395.25
Subtotal	**$54,677,970.81**
CAPITAL OUTLAY	1,681,661.72
TOTAL ADMINISTRATIVE EXPENSE	**$56,359,632.53** [1]

1/ Includes federal funds in the amount of $771,233.27.

Administrative Expenditures by Purpose

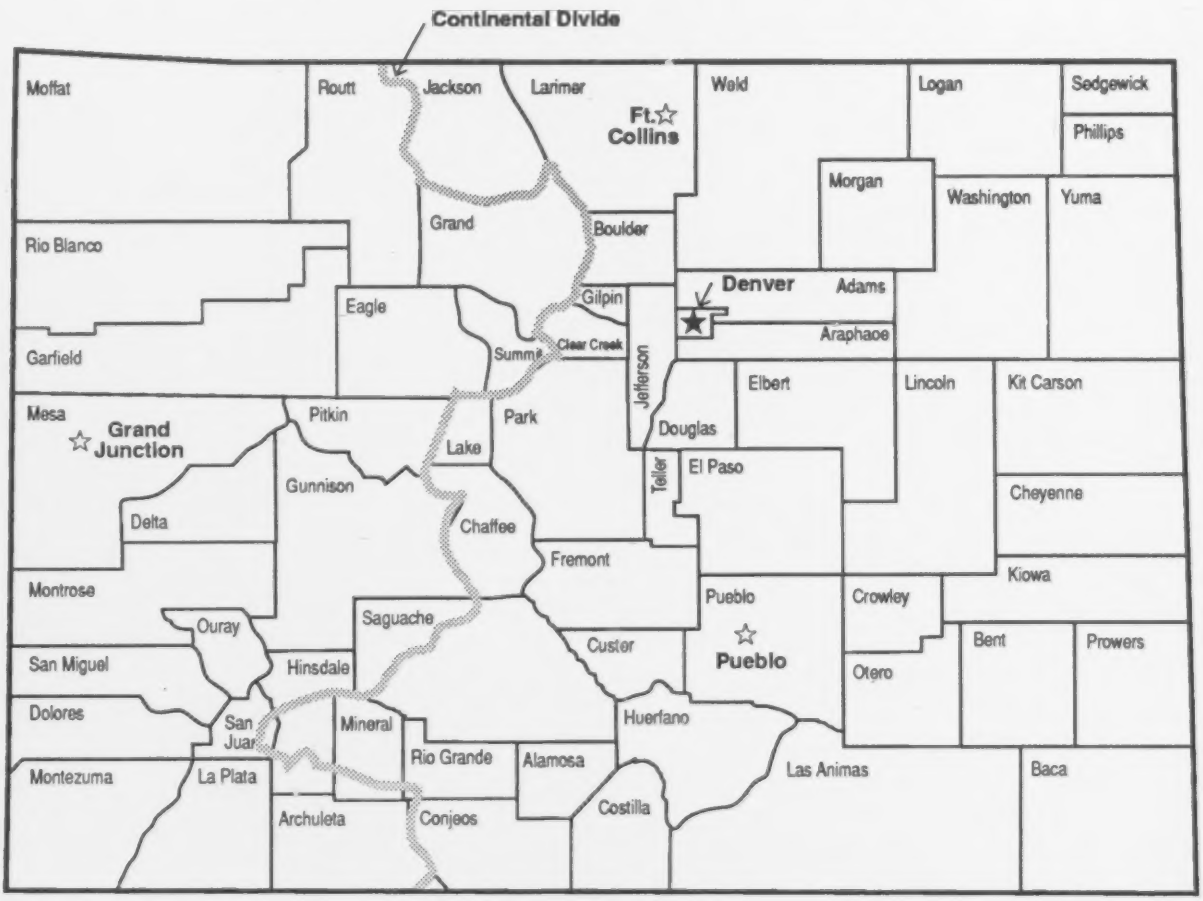


County	Census 1970 *	Census 1980 *	July 1, 1988 *
Adams	185,789	245,944	269,508
Alamosa	11,422	11,799	12,895
Arapahoe	162,142	293,621	384,007
Archuleta	2,733	3,664	5,040
Baca	5,674	5,419	4,641
Bent	6,493	5,945	5,501
Boulder	131,889	189,625	220,648
Chaffee	10,162	13,227	12,276
Cheyenne	2,396	2,153	2,488
Clear Creek	4,819	7,308	7,418
Conejos	7,846	7,794	8,211
Costilla	3,091	3,071	3,449
Crowley	3,086	2,988	4,394
Custer	1,120	1,528	2,077
Delta	15,286	21,225	22,300
Denver	514,678	492,365	502,660
Dolores	1,641	1,658	1,636
Douglas	8,407	25,153	46,632
Eagle	7,498	13,320	19,994
Elbert	3,903	6,850	9,721
El Paso	235,972	309,424	396,200
Fremont	21,942	28,676	30,249
Garfield	14,821	22,514	26,435
Gilpin	1,272	2,441	2,686
Grand	4,107	7,475	9,145
Gunnison	7,578	10,689	12,163
Hinsdale	202	408	397
Huerfano	6,590	6,440	6,964
Jackson	1,811	1,863	1,577
Jefferson	235,368	371,753	422,591
Kiowa	2,029	1,936	1,779
Kit Carson	7,530	7,599	7,669
Lake	8,282	8,830	6,012
La Plata	19,199	27,195	30,363
Larimer	89,900	149,184	179,725
Las Animas	15,744	14,897	14,319
Lincoln	4,836	4,663	4,675
Logan	18,852	19,800	19,091
Mesa	54,374	81,530	88,277
Mineral	786	804	647
Moffat	6,525	13,133	10,857
Montezuma	12,952	16,510	16,349
Montrose	18,366	24,352	26,004
Morgan	20,105	22,513	22,475
Otero	23,523	22,567	21,562
Ouray	1,546	1,925	2,029
Park	2,185	5,333	6,058
Phillips	4,131	4,542	4,506
Pitkin	6,185	10,338	13,544
Prowers	13,258	13,070	13,885
Pueblo	118,238	125,972	132,274
Rio Blanco	4,842	6,255	5,486
Rio Grande	10,494	10,511	11,451
Routt	6,592	13,404	14,514

Population by County (cont'd)

County	Census 1970 a/	Census 1980 a/	July 1, 1988 b/
Saguache	3,827	3,935	3,953
San Juan	831	833	785
San Miguel	1,949	3,192	4,162
Sedgwick	3,405	3,266	2,991
Summit	2,665	8,848	13,800
Teller	3,316	8,034	11,349
Washington	5,550	5,304	5,085
Weld	89,297	123,438	142,139
Yuma	8,544	9,682	9,740
STATE TOTALS	**2,209,596**	**2,889,735**	**3,301,458**

a/ Official U.S. Census tabulation.
b/ Preliminary July 1, 1988 estimates by the Division of Local Government, Demographic Section.



Department of Revenue Locations

DRIVER LICENSE
OFFICES (FULL-TIME):

- Alamosa
- Arvada
- Aurora
- Basalt
- Boulder
- Breckenridge
- Brighton
- Burlington
- Canon City
- Castle Rock
- Cheyenne Wells
- Colorado Springs
- Cortez
- Delta
- Denver
- Durango
- Fort Collins
- Fort Morgan
- Glenwood Springs
- Grand Junction
- Greeley
- Gunnison
- Holyoke
- Hugo
- La Junta
- Lakewood
- Lamar
- Leadville
- Littleton
- Longmont
- Loveland
- Monte Vista
- Montrose
- Pueblo
- Security
- Springfield
- Steamboat Springs
- Sterling
- Thornton

PORTS OF ENTRY (PERMANENT
PORTS AND MOBILE UNITS):

- Alamosa
- Aurora
- Colorado Springs
- Cortez
- Craig
- Denver
- Dumont
- Fort Collins
- Fort Garland
- Fort Morgan
- Lamar
- Limon
- Loma
- Monument
- Platteville
- Trinidad

COLLECTIONS AND COMPLIANCE
DISTRICT OFFICES:

- Colorado Springs
- Denver
- Durango
- Fort Collins
- Glenwood Springs
- Grand Junction
- Greeley
- Pueblo

TAXPAYER SERVICE DISTRICT
OFFICES:

- Alamosa
- Colorado Springs
- Denver
- Durango
- Fort Collins
- Glenwood Springs
- Grand Junction
- Greeley
- Pueblo

TAXATION DISTRICT OFFICES:

- Colorado Springs
- Fort Collins
- Grand Junction
- Pueblo

LOTTERY OFFICES:

- Denver
- Fort Collins
- Grand Junction
- Pueblo

TAXES AT A GLANCE

Alcoholic Beverages

Title 12, Article 46, 47

Beer	8.00 cents per gallon
Wine	7.33 cents per liter
Wine manufactured by limited winery	0.70 cents per liter
Spirituous liquors	60.26 cents per liter
Fermented malt beverages	8.00 cents per gallon

Imposed upon manufacturers or first receivers of alcoholic beverages sold, offered for sale or used in the state.

Imposed upon manufacturers or first receivers of fermented malt beverages (beer) containing .5 to 3.2 percent alcohol sold, offered for sale or used in this state.

The manufacturer or first receiver must file a monthly return and remit the tax by the 20th day of each month for alcoholic beverages manufactured, received, sold and disposed the previous month.

The manufacturer or first receiver must file a monthly return and remit the tax by the 20th day of each month for fermented malt beverages manufactured, received, sold and disposed the previous month.

Cigarette & Tobacco Products Tax

Title 39, Article 28, 28.5

10 mills per cigarette
(20 cents per package of 20 cigarettes)

Imposed upon wholesalers of cigarettes sold or offered for sale in this state.

Tax paid through purchase of tax stamps by wholesalers, who must affix such stamps to the original package of cigarettes. Wholesalers may also use department-approved metering machines to stamp by imprint or impression on packages of cigarettes to prove payment of the tax.

Tobacco Products:
20 percent of the manufacturer's list price of tobacco products except for cigarettes which are taxed separately.

Imposed upon tobacco products sold, used, consumed, handled or distributed in this state, but collected and remitted by the distributor/first receiver.

The distributor must file a quarterly return and pay the tax by the 20th day following the end of the quarter minus 3 1/3 percent of the tax due to cover the distributor's expense in collecting and remitting the tax on a timely filed return.

Estate Tax

Title 39, Article 23.5

An amount equal to the state death tax credit allowable on the federal estate tax return.

Imposed on the estate of a decedent with date of death on or after Jan. 1, 1980.

If no federal estate tax return is required to be filed, no state estate tax return is required. The Colorado inheritance tax is imposed on the right to receive property by descent or testamentary gift from the estate of a decedent with date of death on or before Dec. 31, 1979. The Colorado gift tax is imposed on the gratuitous transfer of property occurring on or before Dec. 31, 1979.

Income Tax

Title 39, Article 22

Statutory state income tax rates for individuals and fiduciaries is 5 percent of Colorado taxable income. Colorado taxable income is federal taxable income with Colorado modifications. Corporation income tax rates are 5 percent of first $50,000 and 5.5 percent of excess over $50,000.

Imposed upon the privilege of earning or receiving income in or as a resident of this state. Corporations are never "residents." Individuals and fiduciaries may be either residents or nonresidents. Residents allocate all of their income to Colorado. Nonresidents, including corporations, allocate only that portion of income earned or received in Colorado.

Similar to federal income tax procedures, including withholding, and declaration and payment of estimated tax. Residents are allowed credits for income taxes paid to other states or foreign countries. Annual return requirements are imposed, and returns are due by the 15th day of the fourth month following the close of the taxable year. Special return requirements are imposed for withholding agents and persons making estimated tax payments.

Mileage and Fuel Tax

Title 42, Article 3

Ton-Mile Tax:	0.8 mill per ton-mile of empty weight, 2.0 mills per gross ton-mile of cargo weight	Gross ton-mile tax is imposed upon the owners or operators of certain commercial vehicles with empty weight of 10,000 pounds or more traveling on public highways in this state. Passenger-mile tax is imposed upon the owners or operators of certain vehicles used to transport passengers for compensation.	The owner or operator must file a quarterly return and pay the tax by the 25th day of the month following the end of the quarter unless authorized by the executive director to file and pay taxes on a monthly or annual basis.
Passenger-Mile Tax:	1.0 mill per passenger per mile.		
Gasoline:	18.0 cents per gallon	Gasoline tax is imposed on the distributor/first receiver on gross receipts measured in gallons of gasoline. Special fuel tax is imposed on the distributor on special fuel sold in this state or used on the public highways of this state.	The distributor of gasoline or special fuel must file a monthly report and pay tax by the 25th day of the following month. Gasoline distributors are allowed a 2 percent deduction of gasoline received to cover cost of collection as well as of losses in transit and delivery. An additional 1/2 of 1 percent of the tax is allowed to cover cost of collection and bad debt losses.
Special Fuel:	20.5 cents per gallon		Special fuel distributors are allowed a deduction of 1 percent of the tax to cover the cost of collection.

Motor Vehicle

Title 42

NOTE: Registration fees include an additional fee of $1.00 for County Clerks fee, $1.50 for county and municipality road building, plus 50 cents for the emission fee on tax classes A, B and C. Add $2.20 for each vehicle required to have emission test. Add $1.50 for each Colorado-based IRP vehicle.

Passenger Vehicles	
2,000 lbs. or less	$9.00
2,001 to 4,500 lbs	$9.00 plus 20 cents per 100 lbs. over 2,000 lbs.
4,501 lbs. and over	$16.10 plus 60 cents per 100 lbs. over 4,500 lbs.
Passenger Buses for Hire	
$28.00 plus $1.70 for each seat up to seat 14 and $1.70 for each seat over 14.	
Motor cycles	$6.00
Farm Trucks and Truck-Tractors	
2,000 lbs. or less	$9.20
2,001 to 4,500 lbs.	$9.20 plus 20 cents per 100 lbs. or fraction thereof
4,501 to 5,000 lbs.	$16.10 plus 60 cents per 100 lbs. or fraction thereof
5,001 to 10,000 lbs.	$18.95 plus 45 cents per 100 lbs. or fraction thereof
10,001 to 16,000 lbs.	$42.20 plus $1.20 per 100 lbs. or fraction thereof
More than 16,000 lbs.	$114.50 plus $1.50 per 100 lbs. or fraction thereof
Metro Trucks	
10,001 to 10,100 lbs.	$148.31
More than 10,100 lbs.	$148.31 plus $2.31 per 100 lbs. or fraction thereof
State Trucks and Truck-Tractors	
2,000 lbs. or less	$10.60
2,001 to 3,500 lbs.	$10.80 plus 20 cents per 100 lbs. or fraction thereof
3,501 to 4,500 lbs.	$19.10 plus 60 cents per 100 lbs. or fraction thereof
4,501 to 10,000 lbs.	$38.00 plus $2.00 per 100 lbs. or fraction thereof
More than 10,000 lbs.	$25.50 plus gross ton mile rate

Ownership Tax

The motor vehicle ownership tax is a property tax which is apportioned between the county and the political subdivisions within each county in the same ratio as other property taxes.

The ownership tax is calculated according to statutory rate schedules applied to the taxable value of the vehicle by class of vehicle.

Tax Classes	Taxable Value for Class:	% of Manufacturer's Suggested Retail Price:
A. Includes motor vehicles, trucks, truck tractors, trailers and semi-trailers used in the business of transporting persons or property for compensation as a carrier.	A, B	75%
B. Includes every truck, truck tractor, trailer and semi-trailer used for transporting property and is not included in class A.	C, D	85%
C. Includes every motor vehicle not included in class A or B.		
D. Includes every utility trailer, camper trailer and trailer coach.		
F. Includes mobile machinery and self-propelled construction equipment.		

	Percent of taxable value by class of vehicle				
Year of Service	**A**	**B**	**C**	**D**	**F**
First	2.10%	2.10%	2.10%	2.10%	2.10%
Second	1.50%	1.50%	1.50%	1.50%	1.50%
Third	1.20%	1.20%	1.20%	1.20%	1.25%
Fourth	.90%	.90%	.90%	.90%	1.00%
Fifth	.45%[a/]	.45%[a/]	.45%	.45%	.75%
Sixth,Seventh, Eighth and Ninth	.45%[a/]	.45%[a/]	.45%	.45%	.50%[b/]
Tenth and Later	$10.00	$ 3.00	$ 3.00	.45%[c/]	.50%[b/]

[a/] or $10 whichever is greater
[b/] but not less than $5
[c/] or $3 whichever is greater.

School Buses	$18.00 for 25-passenger capacity plus 50¢ for each additional seat over twenty-five
Trailers	
Less than 2,000 lbs	$5.50
2,000 lbs. and over	$10.00
Semitrailers	$10.50
Recreational Trucks [1/]	
2,000 lbs. or less	$10.60
2,001 to 3,500 lbs	$10.80 plus 20¢ per 100 lbs. or fraction thereof
3,501 to 4,500 lbs	$19.10 plus 60¢ per 100 lbs. or fraction thereof
4,501 to 6,500 lbs	$28.10 plus 60¢ per 100 lbs. or fraction thereof
Trailer Coaches	$10.00
Motor Homes	
2,000 lbs. or less	$9.00
2,001 to 4,500 lbs	$9.20 plus 20¢ per 100 lbs. or fraction thereof
4,501 to 6,500 lbs	$16.10 plus 60¢ per 100 lbs. or fraction thereof
More than 6,500 lbs	$27.80 plus 30¢ per 100 lbs. or fraction thereof
Ton-Mile Tax	Eight-tenths of one mill upon each gross ton-mile of empty weight Two mills upon each gross ton-mile of cargo weight
Passenger Mile Tax	One mill per passenger per mile

[1/] Trucks not exceeding 6,500 lbs. empty weight to be used exclusively for pleasure, enjoyment, and other recreational purposes, or family transportation of owner, lessee, or occupant and is not used to transport cargo or passengers for hire or profit, or otherwise in any business or commercial enterprise.

Other

AM, FM Radio and Television Call Letter Plates	additional fee $5.00
Amateur Radio Call Letter Plates	additional fee $2.00
Motorcycle Dealers Plates	$26.00 for 1st license plate issued; $8.50 for each additional plate up to and including five plates; $11.00 for each in excess of five
In Transit Dealer Plates	First plate is $31.00; $8.50 each for next four; $11.00 each in excess of five
Personalized License Plates fee;	$35.00 for 1st year issued in addition to normal registration $25.00 fee for subsequent years after issuance in additional to normal registration fee; $13.00 fee for transfer of plates to another vehicle
Designer License Plates	$60.00 for 1st year issued in addition to normal registrationfee; $50.00 for subsequent years after issuance in additional to normal registration fee; $13.00 fee for transfer of plates to another vehicle

Driver License Fees	
Original or Renewal License	$ 6.50
Duplicate/Reissue, First	$ 5.00
Duplicate/Reissue, Subsequent	$ 10.00
Original or Renewal Identification Card	$ 3.50
Identification Card, over 60 years of age	Free
Driver Control/Traffic Records Fees	
Reinstatement	$ 40.00
Driver History	$ 2.00
Duplicate Registration/Registration Information	$ 2.00
Investigator's Accident Report	$ 2.00
One-year extention of driver license expiration	$ 3.00
Extention of driver license expiration for military	Free
Title Fees	
Original Title (through County Clerk)	$ 5.50
Duplicate Title	$ 3.50
Search Fee	$ 2.00

Dealer/Salesman Fees	
Manufacturer or Distributor	$230.00
Dealer or Wholesaler	$190.00
(plus $20,000 bond)	
Additional Location	$150.00
Change of Class	$ 95.00
Salesperson	$ 20.00
(plus $2,000 bond)	
Transfer or reissue	$ 20.00
Emission Fees	
New Station License	$ 25.00
Renew Station License	$ 10.00
New Mechanic License	$ 10.00
Renew Mechanic License	$ 5.00

Sales, Use and Tourism Promotion Taxes

Title 39, Article 26, 26.1

The sales and use tax rate is 3.0 percent.

Sales tax is levied on the purchase price paid or charged upon all sales and purchases of tangible personal property at retail. The tax is imposed upon the purchaser; however, the duty to collect and remit the tax is imposed upon the vendor. If no sales tax is paid, the buyer must remit use tax directly to the Department of Revenue. Sales and use tax also apply to certain services such as room and accommodation rentals, gas and electric service, and telephone and telegraph service.

Returns are due monthly if sales tax liability is $300 or more per month by the 20th day of the following month. Vendors with less than $300 per month sales tax liability file quarterly returns due by the 20th day of the month following the quarter. Wholesale vendors of tangible personal property file annual returns. Vendors are allowed a discount of 3 1/3 percent of the tax due to cover expense in collecting and remitting the tax on a timely filed return.

The tourism promotion tax rate is 0.2 percent.

Imposed on buyers of certain tangible personal property and services, but collected and remitted by the vendor. Taxable items include lodging services, certain food and drink sales, ski lift and admission tickets, private tourist attraction admissions, rental automobiles, and tour bus and sightseeing carrier tickets.

The vendor must file a quarterly return and pay the tax the 25th day of the month following the end of the reporting period.

Severance Tax

Title 39, Article 29

Oil and Gas Production:

Gross Income Over	But not over	Tax Rate
-0-	$ 25,000	2% of gross income
$ 25,000	$100,000	$500 + 3% of excess over $25,000
$100,000	$300,000	$2,750 + 4% of excess over $100,000
$300,000		$10,750 + 5% of excess over $300,000

87.5 percent of ad valorem taxes on oil and gas royalty on leasehold interests are allowed as a credit against tax due.

Metallic Minerals: 2.25 percent of gross income in excess of $11,000,000 minus a credit for ad valorem taxes on producing mines of up to 50 percent of severance tax liability.

Molybdenum: 5 cents per ton of molybdenum ore. The tax rate is scheduled to become 10 cents per ton beginning July 1, 1994.

Oil Shale: The tax applies 180 days after an oil shale facility commences commercial production according to the following schedule and with an exemption for the greater of 15,000 tons per day of oil shale or 10,000 barrels per day of shale oil.

Year	Tax Rate On Gross Production
1st	1 percent
2nd	2 percent
3rd	3 percent
4th and subsequent	4 percent

Coal: 60 cents per ton of coal through June 30, 1988, then 36 cents per ton until July 1, 1994 when the rate shall be 60 cents per ton. The first 25,000 tons produced per quarter are exempt. A credit of 50 percent of the tax is alllowed for coal produced from underground mines. An additional credit of 50 percent of the tax is allowed for the production of lignitic coal as classified by the American Society for Testing Materials in their D3888 standard. The basic tax rate is indexed to changes in the level of the producer price index.

The tax is imposed on all producers and individuals who own an interest (royalty or working or any other type) in any production that is subject to the severance tax.

Producers and interest owners must file an annual return and pay the tax by the 15th day of the fourth month after the close of the taxable year. Withholding and special return requirements apply to operators and first purchasers who disburse funds from oil and gas production.

Summary of Senate (S.B.) and House Bills (H.B.) which pertain to taxes collected and/or administered by the Department of Revenue, and the Department's operation as a state agency. All bills were enacted by the Fifty-Seventh General Assembly, 1989 First Regular Session and 1989 First Extraordinary Session.

1989 First Regular Session

ADMINISTRATION

S.B. 4 **Deletion of portions of administrative rules.** Deletes portions of administrative rules promulgated by executive agencies which the joint legislative sunrise and sunset review committee has determined are not necessary.

Effective April 27, 1989.

S.B. 141 **Severance tax - allocation to general fund.** Provides that severance tax revenues for the 1989-90 fiscal year which would otherwise be credited to the state severance tax trust fund shall be instead credited to the general fund.

Effective April 7, 1989.

H.B. 1013 **Capital development committee - reports from state agencies.** Authorizes the capital development committee to require any state department, institution, or agency making a request for capital construction, controlled maintenance, or for a capital asset acquisition to submit a report to the committee on the capital development plan for such department, institution, or agency and to explain how the request before the committee fits into said plan.

Provides for the repeal of this provision January 1, 1992.

Effective April 27, 1989.

H.B. 1164 **Administration of tax laws - department of revenue.** Makes mandatory, rather than discretionary, the promulgation of certain rules and regulations by the executive director of the department of revenue, including rules and regulations concerning the apportionment of corporate income. Requires that such apportionment rules be available for public review and comment by a specified date. Exempts the department of revenue from the requirement of preparing regulatory analyses for such rules.

Specifies that the executive director may allocate income among certain corporations to avoid abuse and that such allocation be made on a fair and impartial basis.

Sets forth rules of statutory interpretation and construction for corporate income tax laws.

Effective July 1, 1990.

ALCOHOLIC BEVERAGE

S.B. 113 **Liquor code - issuance of temporary licenses upon expiration of regular annual licenses.** Authorizes any licensee whose regular annual license has expired and has not been renewed to make application to the state licensing authority or the local licensing authority, whichever is appropriate, for a temporary license upon application for a regular annual license. Specifies that such application shall be made no later than 90 days after the expiration of the regular annual license.

States that such temporary license shall be subject to the same provisions for revocation or suspension as other licenses granted pursuant to the "Colorado Liquor Code".

Effective April 27, 1989.

H.B. 1170 **Liquor licenses - fees - liquor enforcement division cash fund.** Authorizes the state licensing authority to establish fees for processing certain applications. Increases the fees for licenses to manufacture and sell fermented malt beverages and vinous and spirituous liquors. Creates a liquor enforcement division cash fund for the purpose of funding the liquor enforcement division in the department of revenue.

Effective July 1,1989.

H.B. 1240 **Confectionery - permissible alcoholic content.** Increases the permissible level of alcohol in confectionery from one-half of one percent by volume to 5% by weight or 6.25% by volume and removes the requirement that such alcohol be derived solely from the use of flavoring extracts. States that a confectionery containing alcohol shall not be

considered "alcoholic beverages", "alcoholic liquors", or a "fermented malt beverage". Prohibits any person from furnishing a minor with confectionery containing alcohol in excess of one-half of one percent by volume and provides a penalty for same. Requires labeling of such products.

Effective July 1, 1989.

APPROPRIATIONS

S.B. 232 **Supplemental appropriation - department of revenue.** Amends the 1988 general appropriation act to decrease the total appropriation to the department, with most of the decrease occurring in appropriations for the state lottery. Increases the general fund portion of the total appropriation to the department and decreases the cash funds portion. Adds a footnote requesting the lottery division to present marketing plans to the joint budget committee within 60 days after April 20, 1989.

Effective April 20, 1989.

S.B. 245 **General appropriation act - long bill.** Makes appropriations for the expenses of the executive, legislative, and judicial departments of state government for the fiscal year beginning July 1, 1989. Sets the grand total of the operating budget at $4,694,903,690, of which $2,397,003,834 is from the general fund, $1,258,875,381 is from cash funds, and $1,039,024,475 is from federal funds.

Appropriates $132,558,170 for capital construction, of which $38,714,577 is from the capital construction fund, $29,353,647 is from cash funds, and $64,489,946 is from federal funds.

Effective April 26, 1989.

INCOME TAXES

S.B. 153 **Public assistance - recovery of overpayments - appropriation.** Authorizes the department of social services to collect overpayments made to clients receiving public assistance (aid to families with dependent children, food stamps, medical assistance, old age pension, and aid to the needy disabled) by the use of a state income tax refund offset. Specifies the procedures for initiating a state tax refund offset and incorporates due process measures. Specifies the disbursement of moneys collected due to such overpayments.

Appropriates $27,641 and 1.2 FTE to the department of revenue for implementation of the act.

Effective June 7, 1989.

S.B. 157 **Homeless prevention activities programs - voluntary contribution program - appropriation.** Provides for a voluntary contribution on state income tax returns to fund homeless prevention activities programs operated by nongovernmental agencies to assist persons in danger of becoming homeless. Establishes the homeless prevention activities program fund in the state treasury, and requires that the voluntary contributions be credited thereto. Sets forth certain criteria for homeless prevention activities programs but does not limit the programs to the activities listed. Declares that at least half of all contributions received shall be used for direct or financial benefit of individuals in danger of becoming homeless, but forbids direct cash benefits to these individuals.

Permits reimbursement to nongovernmental agencies operating these programs, subject to available appropriations.

Appropriates from the homeless prevention activities program fund $178,700 to the department of social services and $21,300 and 0.5 FTE to the department of revenue for implementation of the act.

Effective July 1, 1989.

H.B. 1019 **Domestic abuse programs - funding.** Extends the voluntary income tax check-off for taxpayer contribution to the Colorado domestic abuse program fund until January 1, 1995.

Effective March 9,1989.

H.B. 1037 **Tax credits - corporations - purchase of Colorado coal.** For income tax years commencing between January 1, 1988, and January 1, 1995, permits a corporation to claim an income tax credit of $1 for every ton of Colorado coal purchased by the corporation in excess of the number of tons of Colorado coal purchased by the corporation in the 1988 base year. Allows the corporation to carry over any excess credit for a period not to exceed 3 years.

Permits a corporation which is not liable for or subject to state income tax but which is otherwise eligible for such credit to transfer such credit by written agreement to the producer of the Colorado coal. Requires the corporate purchaser

to file a copy of the written agreement with the department of revenue. Stipulates certain terms which the agreement shall contain.

Effective April 12, 1989.

H.B. 1059 **Income tax - declaration and payment.** Revises the schedule for the declaration and payment of estimated state income taxes by individuals to conform to federal practice. Establishes a schedule for making estimated payments and a schedule for the making of amendments to any declaration of estimated tax.

Effective January 1, 1990.

H.B. 1180 **Child support - uniform reciprocal enforcement - adjustment for support of other children - modification for medical support burden of proof in contempt proceedings - procedural changes under Uniform Parentage Act - intercept of lottery prize winnings income tax refund offset.** Amends the "Revised Uniform Reciprocal Enforcement of Support Act" (RURESA) to comply with federal requirements for a central interstate registry. Requires the court, when Colorado is the initiating state in an action for child support or enforcement of income withholding, to send support documents through the central registry.

Amends the definition of "wages" in the "Colorado Child Support Enforcement Procedures Act" to clarify that the term includes unemployment compensation benefits subject to the provisions and requirements set forth in the "Colorado Employment Security Act". Eliminates the court's discretion to order the payment of child support debt in an amount less than unreimbursed public assistance in cases in which there has been no court order. States proper venue for a proceeding to collect child support debt.

Eliminates the requirement of submitting a court order for judgement or a verified entry of judgement to the department of revenue in order to obtain a state income tax refund offset as a means of collecting unpaid child support debt or arrearages. Clarifies that the state income tax refund offset may be used to collect support for all cases receiving federal Title IV-D support enforcement services.

Reduces the appropriation in the 1989 general appropriation act to the department of social services for aid to families with dependent children by $84,522 and appropriates $15,300 and 0.5 FTE to the department of revenue for implementation of the act.

Effective July 1, 1989.

H.B. 1300 **Recycling of plastic products.** Requires that plastics manufacturers label their products in a way which will identify the type of plastic used in such products beginning July 1, 1992. Prohibits local governments from regulating the use of plastic materials or products.

Establishes a bid preference for recycled plastic products used in public projects. Creates an income tax credit for income tax years 1989 through 1993 for investments made in the development of new technologies for plastic recycling.

Effective July 1, 1989.

H.B. 1349 **Enterprise zones - tax credits.** Expands the credits against income tax available to taxpayers within enterprise zones to include a credit for monetary or in-kind contributions to enterprise zone administrators for the purpose of implementing economic development plans and a credit for the rehabilitation of buildings within the zone which are over 20 years old and which have been vacant for 2 or more years. Allows a taxpayer who is liable for insurance premium taxes in lieu of income tax to claim enterprise zone credits against insurance premium tax to the same extent as the taxpayer would have been able to claim such credits against income tax.

Clarifies the method of computing the income tax credit for new business facility employees. Allows an expanded business facility to qualify for such credit allowed for new business facility employees under certain conditions. Simplifies the language creating an income tax credit for research and experimentation expenditures, and specifies that such credit is allowed for an increase in such expenditures over the level which previously existed in the zone, rather than over the level which previously existed worldwide. Expands the sales and use tax exemption of machinery and equipment used in enterprise zones to include materials for the construction or repair of machinery or machine tools. Changes the repeal date for statutory provisions relating to enterprise zones from July 1, 1995, to January 1, 1994.

Effective June 7, 1989.

H.B. 1354 **Income tax - retirement income of persons less than 55 years of age - creation of reserve fund.** Eliminates deductions from taxable income of pension or annuity income received by persons less than 55 years of age unless the income

is received because of the death of the person originally entitled to receive the benefits. Creates the special refund payment reserve fund for the purpose of paying any claims that may arise from the potential invalidity of the prior income tax treatment of military retirement income. Stipulates the duration of the fund's existence.

Effective June 10,1989.

LOTTERY

S.B. 191

Lottery proceeds - quarterly distributions. Provides that distributions of net lottery proceeds will be made quarterly, rather than annually, to the conservation trust fund, the division of parks and outdoor recreation, and the capital construction fund.

Allows the general assembly to establish priorities in the general appropriations act for capital construction expenditures from net lottery proceeds.

Effective April 7, 1989.

MOTOR FUEL

H.B. 1299

Underground storage tanks - regulations - appropriation. Requires the state inspector of oils to promulgate regulations for design, performance, operation, release detection and reporting, closure, and financial responsibility of underground tanks which contain regulated substances. Requires that all releases from such tank systems be promptly reported and stopped and that immediate fire and safety hazards posed by such release be mitigated.

Requires each owner or operator of a petroleum underground storage tank to establish and maintain evidence of financial responsibility for taking corrective action and for compensating third parties for bodily injury and property damage. Sets financial responsibility requirements.

Requires the state to pay the cost of leak cleanup and third party liability when such costs exceed certain limitations, payable from the underground storage tank fund. Establishes limitations on the fund's liability.

Creates the underground storage tank fund in the state treasury. Provides that such fund shall consist of registration fees, civil penalties, appropriations from the general assembly, and federal grants.

Levies a surcharge on shipments of fuel products. Defines "fuel products".

Appropriates $12,000,000 as follows: $350,000 and 6.2 FTE to the department of health; $280,000 and 0.6 FTE to the department of labor and employment for allocation to the division of labor, oil inspection section; $57,700 and 0.75 FTE to the department of labor and employment for allocation to state inspector of oils; and $20,000 and 0.5 FTE to the department of revenue; and $11,350,000 to the departments of health and labor and employment for expenses for the initial abatement response and cleanup of releases.

Effective July 1,1989.

MOTOR VEHICLE AND DRIVER'S LICENSES

S.B. 34

Emergency medical services - appropriation. Creates the emergency medical services account within the highway users tax fund to assist local emergency medical service providers in their efforts to improve the quality and effectiveness of local emergency medical services. Imposes a $1 surcharge on the registration of any vehicle in order to finance said account, and specifies that the moneys in the account shall be utilized by local emergency medical service providers, including local governing boards and the emergency medical services (EMS) division in the department of health, to facilitate and improve the statewide emergency medical network.

Appropriates from the emergency medical services account within the highway users tax fund $43,263 to the department of revenue and $27,900 to the department of health for implementation of the act.

Effective July 1, 1989.

S.B. 39

Identification cards and drivers' licenses for minors - profile photograph. Requires that identification cards, including drivers' licenses, issued by the department of revenue to individuals under 21 years of age show a photograph of the cardholder's profile.

Effective March 15, 1989.

S.B. 80

Motor vehicle manufacturers - licensure - exemptions. Exempts from licensure as motor vehicle manufactures any person who manufactures only utility trailers which weigh less than 2,000 pounds and any person who is a licensed dealer and who sells motor vehicles which he has manufactured. Requires such persons exempt from licensure to comply with all other applicable requirements for manufacturers.

Effective April 6, 1989.

S.B. 155

Oversize loads - special permit rules - review by legislative committee. Repeals the requirement that the rules and regulations pertaining to special permits for the movement of overweight and oversize loads be reviewed by the appropriate standing committee of the general assembly prior to adoption by the state highway commission.

Effective April 12,1989.

S.B. 159

Registration and fees - heavy vehicles - elimination of gross ton-mile tax - appropriation. Eliminates the gross ton-mile tax. Imposes registration fees on vehicles weighing less than 16,000 pounds based on the empty weight of the vehicle. Imposes registration fees on vehicles weighing over 16,000 pounds based on miles operated and declared gross vehicle weight for vehicles operated in Colorado and based only on declared gross vehicle weight for such vehicles operated in interstate commerce.

Expands special registration provisions for vehicles exempt from said registration fees to include mobile mixing concrete trucks, trash compacting trucks, and special use trucks.

Eliminates the special registration categorization of "metro vehicles", for those vehicles operated exclusively within 15 miles of a municipality.

Increases the fee for special laden weight registration of vehicles which is valid only for 72 hours and bases such fee on the actual weight of the vehicle and its cargo.

Provides for a special annual registration fee based on the weight of the vehicle for mobile machinery, self-propelled machinery and for public utility trucks.

Eliminates fees for receipts proving payment of specific ownership tax on class A property.

Increases and makes mandatory the penalty for operating a motor vehicle which is not registered or which does not have the proper number plates attached.

Transfers $253,122 from the highway users tax fund to the distributed data processing account in the state treasury and appropriates $253,122 from said account to the department of revenue for implementation of the act.

Portions Effective: January 1, 1989 and July 1, 1993.

S.B. 246

Criminal offenses - classification - miscellaneous changes. Makes numerous changes in the procedures related to the administrative revocation of drivers' licenses including the procedures for revocation hearings, requirements for use of affidavits, and notice of revocation.

Effective July 1, 1989.

H.B. 1055

Donations of anatomical gifts - genetic typing information protocol - paid leave for personnel system employees. Requires that the authorization for donations of organs and tissue printed on the back of drivers' licenses and identification cards include a place to indicate the results of HLA typing (genetic typing), if known, for the purpose of matching organs and tissue for transplants.

Effective July 1, 1989.

H.B. 1107

Vehicle combinations - limits on lengths - exceptions. Changes the exception to the 70 feet limitation on the length of combinations of vehicles for truck- tractor semitrailer combinations to allow semitrailers 57 feet 4 inches or less in length rather than 48 feet or less in length.

Creates an exception to the limitation on the length of vehicle combinations for specialized equipment used in combination for transporting automobiles or boats when such equipment is stinger-steered. Specifies that such a combination is not to exceed 75 feet in length exclusive of safety devices.

Allows connections between a vehicle and a towed vehicle to exceed the normally allowable length of 15 feet when the combined length of the connected vehicles and the connection does not exceed 55 feet and the connection is of rigid construction included as part of the structural design of the towed vehicle.

Effective March 28, 1989.

H.B. 1111

Minors- driving privileges - revocation or denial due to alcohol abuse. Requires the department of revenue to deny issuance of a driver's license to any person who, while under the age of 16, was convicted of an alcohol offense. Provides that such denial will last until 6 months prior to the person's 17th birthday, if there is only one conviction, and until the person's 17th birthday, if there is more than one conviction. Requires a mandatory driver's license revocation for any person under 21 years of age who is convicted of an alcohol offense. Establishes the length of time such revocation shall last for each individual. Prohibits such revocation from running concurrently with any other suspension, revocation, cancellation, or denial provided by law. Provides that an adjudication of delinquency for an alcohol offense shall be treated in the same manner as a conviction for the purposes of the act.

Effective July 1, 1989.

H.B. 1132

Handicapped persons - parking privileges. Requires that standards established by the director of the division of rehabilitation be met before a person is verified as physically handicapped and that verification requirements be met once every 3 years. Requires that plates issued to handicapped persons be renewed annually. Requires the renewal of handicapped placards once every 3 years.

Changes the fines applicable to persons who improperly use handicapped plates or placards or who improperly park in a handicapped parking space from a fixed $15 amount to any amount up to $50. Authorizes law enforcement officers to check the identification of persons using handicapped plates or placards to determine whether such use is authorized. Requires that handicapped parking spaces be marked with upright signs which may be stationary or portable.

Effective January 1, 1990.

H.B. 1139

Driver's license examination - issuance of identification cards. Allows the department of revenue to waive the examination requirement for driver's license applicants and to certify certain organizations to train and examine driver's applicants license if such training and examination is equal to that of the department.

Permits the department of revenue to issue an identification card to a Colorado resident who also has a Colorado driver's license.

Effective April 6, 1989.

H.B. 1166

Drivers' licenses - revocation - drug offenses. Requires the department of revenue to revoke the license of any driver upon receiving a record showing that the driver has been convicted of a felony offense relating to unlawful use, distribution, manufacturing, dispensing, sale, or possession of a controlled substance or a felony offense relating to marihuana or marihuana concentrate. Provides that such revocation be for a period of one year unless the driver has not been convicted previously of such an offense, then such revocation shall be for a period of 3 months. Requires that revocations for such offenses which occur during the period of a previous revocation shall take effect upon the expiration of the previous revocation.

Effective July 1 ,1989.

H.B. 1172

Alcohol - and drug-related traffic offences. Provides that the criminal penalties applicable to persons who drive under the influence or whose ability to operate a motor vehicle is impaired apply to persons under the influence or impaired by more than one drug or by a combination of alcohol and one or more drugs.

Provides that the issue of whether the defendant consumed alcohol between the time the defendant stopped driving and the time the test was administered shall be raised as an affirmative defense and that the prosecution must prove beyond a reasonable doubt that the alcoholic content of the defendant's blood or breath was reached as a result of alcohol consumed before the defendant stopped driving.

Provides that the preliminary breath test may be used to determine whether probable cause exists that a person was driving while under the influence or while his ability was impaired. Requires any driver to take and complete, and to cooperate in the taking and completing, of a blood or breath test when requested to do so by a law enforcement officer who has probable cause to believe that the driver was driving while impaired or under the influence. Deems the failure to take and complete, or cooperate in the taking and completing, of a test to be a refusal to submit to testing.

Allows a driver's license suspension or revocation resulting from the conviction of an alcohol- or drug-related offense to run consecutively to an administrative revocation resulting from the refusal to submit to testing.

Requires the performance of useful public service and the completion of any alcohol evaluation or education program as conditions of deferred prosecutions or deferred sentences for alcohol or drug-related offenses.

Effective July 1,1989.

H.B. 1184 **Issuance of certificates of title to motor vehicle dealers expedited process - fee.** Establishes a procedure that allows motor vehicle dealers to apply for and receive, within one working day of application, new certificates of title for motor vehicles sold by such dealers. Requires a $25 processing fee for such titles.

Portions Effective: July 1, 1989 and January 1, 1990.

H.B. 1198 **Ownership documents - personalized license plates.** Eliminates the requirement that certain documents dealing with title to or transfer of motor vehicles and mobile homes be notarized and provides for perjury penalties for false statements on such documents.

Increases from 6 to 7 the number of character positions which may be displayed on personalized license plates.

Effective January 1, 1990.

H.B. 1228 **Commercial drivers' licenses - issuance - disciplinary actions fees.** Authorizes the department of revenue to develop, adopt, and administer a procedure for licensing persons who must be 21 years of age to drive a commercial motor vehicle, which is in accordance with federal law. Defines "commercial motor vehicle". Establishes a $15 fee for the issuance of a license. Provides for commercial driver's license disciplinary actions, which include prohibiting a driver from driving for 24 hours if he was driving a commercial motor vehicle while having any alcohol in his system; mandatory revocation based on driving a commercial motor vehicle with a blood alcohol content of .04 or greater; and cancellation or denial for life for the commission of a combination or 2 or more specified driving violations.

Effective April 1, 1992.

H.B. 1312 **Motor vehicles - registration - automobile inspection and readjustment program - appropriation.** Provides that certificates of emissions control issued for vehicles that are in the second through the fifth years of service are valid for 24 months, and that such certificates issued for vehicles in all other years of service are valid for 12 months. Defines "verification of emissions test" as a certificate which is to be attached to the windshield of a vehicle verifying that the vehicle has been issued a valid certification of emissions control. Specifies that the verfication is to be issued at the same time the certification of emission control is issued.

Extends the AIR program requirements to vehicles of persons employed and attending school in the program area, and specifies that any person owning or operating a business in the program area shall so inform his or her employees.

Increases the maximum fee authorized for the AIR program inspection of vehicles to $9 but provides that the inspection fee may not exceed $4.50 if a vehicle has a valid verification of emissions test attached to its windshield and there is no evidence of emissions system tampering. Eliminates the provision allowing a free retest when a vehicle fails the initial AIR program inspection.

Appropriates from the AIR account in the highway users tax fund $11,553 and .25 FTE to the department of health and $102,629 and .2 FTE to the department of revenue for implementation of the act.

Effective October 1, 1989.

SALES, USE AND TOURISM TAXES

H.B.1117 **Retail sales licenses - special sales events.** Requires persons engaged in retail sales at more than one special sales event in a two-year period to obtain a sales license. Establishes a fee for such license. Requires separate tax returns and payments to be filed by holders of such licenses for each separate sales event at which sales are made. Defines "special sales event".

Effective March 21,1989.

H.B. 1341 **"Denver Metropolitan Major League Baseball Stadium Act" - creation of district - board of directors - voter approval of sales tax levy - use of revenues - creation of Colorado Baseball Commission.** Enacts the "Denver Metropolitan Major League Baseball Stadium Act". Creates the Denver metropolitan major league baseball stadium district. Requires the approval of the registered electors in the district and the granting of a major league baseball franchise to be located within the district before a sales tax not to exceed .001% may be imposed for a period not to exceed 15 years.

Effective June 2, 1989.

SEVERANCE TAXES

H.B. 1224 **Severance taxes - withholding of income by oil and gas producers.** Requires oil and gas producers who withhold income from oil and gas interest for severance taxes to annually notify each person holding any interest of the amount

withheld during the preceding year.

Effective April 7, 1989.

MISCELLANEOUS

H.B.1215 **Tax liens - exemption of coin-operated vending machines and game machines.** Enables owners of coin-operated vending machines and video or other game machines which are placed on the premises of a retail establishment under the terms of a lease or other agreement to protect their machines from tax liens attaching to the retailer's property. Requires that such machines be marked in a manner sufficient to identify the owner, and that the owner file a schedule with the department of revenue which lists the machine by serial number and includes certain identifying information. Allows the executive director of the department of revenue to provide by rule and regulation for the use of numbers or other anonymous identification markers on the property to be identified.

Effective April 6, 1989.

H.B. 1227 **Penalties and interest - waiver - refund claims.** Grants the executive director of the department of revenue the power to waive penalties or interest for good cause shown. Eliminates the one-year limitation on the filing of a claim for refund of overpaid estate tax.

Effective June 7, 1989.

1989 First Extraordinary Session

MOTOR FUEL

H.B. 1006 **Gasoline and special fuels taxes - extension.** Sets the gasoline tax rate at 18¢ per gallon for fiscal years beginning on and after July 1, 1989. Sets the special fuels tax rate at 18 1/2¢ per gallon or fraction thereof for the fiscal year beginning July 1, 1989, 19 1/2¢ per gallon or fraction thereof for the fiscal year beginning July 1, 1990, and 20 1/2¢ per gallon or fraction thereof for fiscal years beginning on and after July 1, 1991. Eliminates the 100 gallon threshold for certain sales of gasoline and special fuels which are exempted from such taxes.

Effective July 1, 1989.

H.B. 1012 **Financing of state highway system.** Increases the excise tax on gasoline to 20¢ per gallon or fraction thereof for the period August 1, 1989, through December 31, 1990, and further increases such tax to 22¢ for calendar years beginning on and after January 1, 1991. Sets the excise tax on special fuels at 20 1/2¢ per gallon or fraction thereof from August 1, 1989, through December 31, 1989, 18¢ per gallon from January 1, 1990, through December 31, 1991, and 20 1/2¢ per gallon for calendar years beginning on and after January 1, 1992. Eliminates the 100 gallon threshold for certain sales of gasoline and special fuels which are exempt from the excise tax.

Increases driver's license fees to $15 for a 5-year license. Imposes an additional motor vehicle registration fee based on the age of the motor vehicle. Requires the department of revenue to adjust truck and truck-tractor registration fees in a manner which reflects changes in the level of special fuels tax.

Requires the general assembly to set forth the appropriation to the department of highways for administrative expenditures in a single line item. Requires that any savings realized in general fund expenditures be used to pay the administrative expenses of agencies which receive "off-the-top" appropriations from the highway users tax fund.

Requires the highway legislation review committee to evaluate the regulations and penalties applicable to heavy trucks to determine the level of compliance with such regulations.

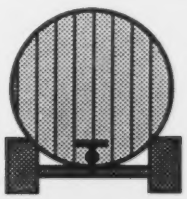
Requires local governments to maintain a certain level of effort in highway expenditures so that additional state revenues for highway purposes which are made available by these provisions are not used to replace existing levels of local support for such purposes.

Authorizes the department of highways to reimburse local governments for highway construction or maintenance work completed by such local governments on the state highway system. Authorizes local governments to enter into intergovernmental agreements with the department of highways for the acceleration of state highway projects. Requires construction contracts for state-funded public projects to be awarded by competitive sealed bidding.

Encourages the department of highways to use toll roads to balance the transportation needs of the state with the need to control general tax revenues.

Portions Effective: August 1, 1989, January 1, 1990, and July 1, 1992.

Alcoholic Beverages 33
Cigarette and Tobacco Products 39
Estate Tax 41
Income Tax 43
Lottery 49
Mileage and Fuel Tax 51
Motor Vehicle 57
Sales, Use & Tourism Promotion Tax 65
Severance Tax 93

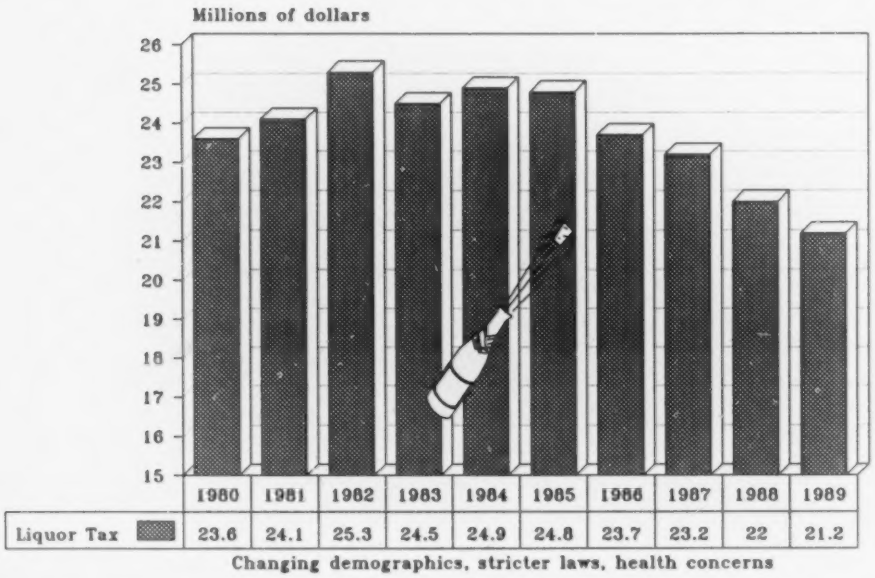


Comparison of Liquor Excise Tax and License Fees
Colorado Liquor Tax Collections
Liquor Tax Statistical Summary
Taxable Gallons of Beer, Wine and Spiritous Liquors
Liquor Licenses inForce
Violations of the Liquor Code and 3.2% Beer Act
Total Number of State Liquor Licenses Issued by County

Comparison of Liquor Excise Tax and License Fees
Fiscal Years Ended June 30, 1987-1989

	1987	1988	1989
RECEIPTS:			
State License Fees	$ 503,784.05	$ 499,490.20	$ 510,043.50
85% Liquor Licenses from Local Government	1,906,022.85	1,929,056.37	1,969,278.72
3.2% Beer Tax	1,049,615.74	928,578.77	1,145,030.52
Repeal Beer Tax	5,734,837.12	5,614,544.29	5,360,123.97
Wine	2,603,137.85	2,370,103.39	2,089,968.55
Spirituous Liquors Tax	13,783,954.72	13,051,466.99	12,572,862.25
TOTAL RECEIPTS	**$25,581,352.33**	**$24,393,240.01**	**$23,647,307.51**
SUMMARY OF RECEIPTS:			
Receipts from License Fees and Miscellaneous Income	$ 2,409,806.90	$ 2,428,546.57	$ 2,479,322.22
Receipts from Taxes	23,171,545.43	21,964,693.44	21,167,985.29
TOTAL RECEIPTS	**$25,581,352.33**	**$24,393,240.01**	**$23,647,307.51**

Colorado Liquor Tax Collections
Fiscal Years 1980–1989



Changing demographics, stricter laws, health concerns contribute to decline in liquor excise taxes.

Liquor Tax Statistical Summary
Fiscal Year Ended June 30, 1989

RECEIPTS FROM LICENSE FEES:	
3.2% Retail Beer	$ 56,900.00
3.2% Wholesale Beer	5,900.00
3.2% Beer Manufacturer	300.00
3.2% Beer, Special Events	00.00
3.2% Beer Nonresident Manufacturer	1,500.00
Repeal Beer, Nonresident Manufacturer	17,000.00
Liquor Store Retail	65,950.00
Drug Store Retail	3,350.00
Hotel and Restaurant - Beer and Wine	6,050.00
Hotel and Restaurant - Beer, Wine & Liquor	65,075.00
Club License - Malt, Vinous & Spirituous	5,650.00
Dining Car	1,125.00
Brewery (Beer)	2,050.00
Winery	1,500.00
Distillery	2,000.00
Wholesale Liquor	61,000.00
Wholesale Repeal Beer	29,500.00
Importer	65,500.00
Beer, Wine, Liquor, Special Events	25.00
Tavern License	32,600.00
Performing Arts	400.00
Limited Winery	120.00
Racetrack License	125.00
Optional Premises-Hotel & Restaurant	675.00
Unable to Classify	85,748.50
85% Liquor Licenses from Local Government	1,969,278.72
TOTAL LICENSE FEES	**$ 2,479,322.22**
RECEIPTS FROM EXCISE TAX:	
3.2% Beer	$ 1,145,030.52
Repeal Beer	5,360,123.97
Wine	2,089,968.55
Spirituous Liquor	12,572,862.25
TOTAL EXCISE TAX	**$21,167,985.29**
TOTAL RECEIPTS	**$23,647,307.51**

Taxable Gallons of Beer, Wine and Spirituous Liquors
Fiscal Years Ended June 30, 1980 - 1989

Year	Beer	Wine	Spirituous Liquors
1989	81,314,431	7,535,024	5,513,837
1988	81,789,038	8,536,251	5,713,868
1987	84,805,661	9,382,689	6,043,365
1986	84,044,500	9,699,683	6,320,975
1985	85,670,923	9,427,575	6,738,836
1984	85,090,094	8,826,971	6,859,477
1983	84,714,111	8,493,205	6,734,930
1982	87,822,763	8,249,348	7,016,840
1981	81,454,493	8,132,712	7,151,459
1980	77,806,291	7,963,572	7,071,349

Liquor Licenses in Force

Type Issued	Fiscal Year 1989
3.2% Beer Retail License	2,162
3.2% Beer Wholesale License	58
3.2% Beer Manufacturer's License	3
3.2% Beer Non-resident Manufacturer's License	17
Retail Liquor Store License	1,235
Liquor Licensed Drug Store License	63
Beer and Wine License	235
Hotel and Restaurant Liquor License	2,505
Hotel and Restaurant with Optional Premises License	34
Club Liquor License	248
Public Transportation Liquor License	676
Manufacturer's License - Brewery	7
Manufacturer's License - Winery	0
Manufacturer's License - Distillery/Rectifier	0
Wholesale Liquor License	54
Wholesale Beer License	52
Importer's License - Malt Liquor	8
Importer's License - Vinous and Spirituous	258
Tavern Liquor License	1,292
Arts Liquor License	23
Racetrack Liquor License	5
Limited Winery License	3
Non-resident Manufacturer's License	63
Optional Premises	3
3.2% Special Events Permit	489
Beer, Wine and Spirituous Special Events Permit	1,035
TOTAL LICENSES	**10,528**

Violations of the Liquor Code and 3.2% Beer Act
Fiscal Years Ended June 30, 1987 - 1989

Actions	1987	1988 1/	1989
State Administrative Actions	71	2	86
State Revocations	15	1	33
State Suspensions	44	1	35
State Denials	6	0	4
Court Cases	30	2	208
Local Hearings	14	1	47
TOTAL	**180**	**7**	**413**

1/ The Division's Field Enforcement program was discontinued in Fiscal Year 1987-88. The program has been reinstated for Fiscal Year 1988-89.

Total Number of State Liquor Licenses Issued by County

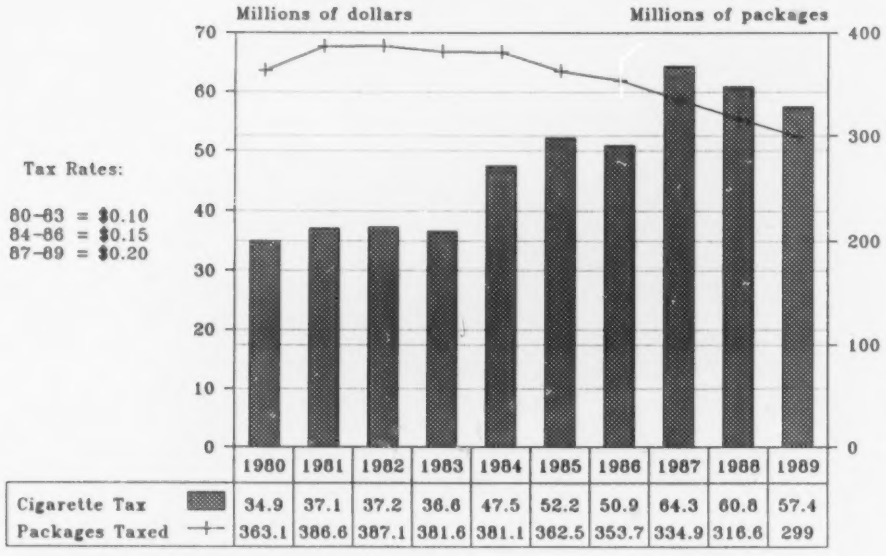
County	Calendar Year 1984	1985	1986	1987	1988
Adams	502	513	535	600	589
Alamosa	55	51	50	79	83
Arapahoe	592	628	668	775	784
Archuleta	41	33	35	44	39
Baca	11	10	9	12	10
Bent	20	19	19	21	22
Boulder	433	446	437	614	638
Chaffee	77	81	70	99	102
Cheyenne	17	14	14	15	13
Clear Creek	69	72	73	80	77
Conejos	30	28	29	41	44
Costilla	26	25	25	48	47
Crowley	8	7	8	14	17
Custer	15	20	16	23	22
Delta	76	71	67	87	85
Denver	1,191	1,228	1,224	1,578	1,642
Dolores	15	14	14	28	27
Douglas	73	87	89	113	112
Eagle	167	173	173	235	231
Elbert	15	17	17	20	19
El Paso	702	729	753	799	795
Fremont	119	109	111	126	123
Garfield	146	141	155	195	194
Gilpin	26	33	29	41	42
Grand	131	119	129	147	139
Gunnison	109	110	102	153	164
Hinsdale	15	10	12	18	20
Huerfano	60	56	53	84	85
Jackson	21	20	20	24	22
Jefferson	673	712	717	861	853
Kiowa	8	8	7	6	5
Kit Carson	27	27	29	30	30
Lake	41	43	48	61	67
La Plata	147	156	155	210	209
Larimer	410	410	410	461	448
Las Animas	91	81	73	125	141
Lincoln	21	23	20	24	21
Logan	64	53	56	56	62
Mesa	239	232	226	266	269
Mineral	18	17	16	30	29
Moffat	52	48	45	69	67
Montezuma	49	77	73	89	89
Montrose	84	83	85	108	119
Morgan	76	79	79	76	71
Otero	68	66	70	103	100

Total Number of State Liquor Licenses (cont'd)

County	Calendar Year 1984	1985	1986	1987	1988
Ouray	29	29	29	47	55
Park	51	45	47	76	90
Phillips	14	15	13	11	11
Pitkin	138	140	145	215	221
Prowers	49	54	57	61	59
Pueblo	400	386	378	586	595
Rio Blanco	36	36	30	44	45
Rio Grande	60	51	46	60	61
Routt	107	108	107	157	156
Saguache	34	32	32	44	42
San Juan	24	22	19	20	21
San Miguel	39	50	44	81	77
Sedgwick	15	14	14	17	17
Summit	165	169	180	248	248
Teller	60	65	58	71	76
Washington	13	15	16	28	29
Weld	308	302	302	429	412
Yuma	34	32	33	39	43
Special Event Liquor License	946	978	941	873	1,035
Special Event 3.2 Beer License	762	723	809	736	489
STATE TOTALS	**10,114**	**10,205**	**10,345**	**12,531**	**12,549**

Colorado Cigarette Tax Collections
Distribution of Net Cigarette Tax Collections
Tobacco Products tax collections

Colorado Cigarette Tax Collection
Fiscal Years 1980–1989



	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Cigarette Tax	34.9	37.1	37.2	36.6	47.5	52.2	50.9	64.3	60.8	57.4
Packages Taxed	363.1	386.6	387.1	381.6	381.1	362.5	353.7	334.9	316.6	299

FY84 rate change effective November 1

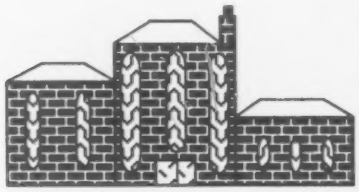
Distribution of Net Cigarette Tax Collections [1/]
Fiscal Years Ended June 30, 1980-1989

Year	Cities' and Counties' Share Percent	Cities' and Counties' Share Collections	Percentage Change From Prior Year	State's Share	Percentage Change From Prior Year
1989	27	$16,606,767	- 2.5%	$40,822,510	- 6.7%
1988	27	17,029,504	+ 7.0	43,758,279	- 9.6
1987	31 [2/]	15,913,104	- 4.5	48,380,889	+ 41.2
1986	31	16,653,701	- 2.0	34,275,742	- 2.6
1985	31	16,996,389	- 3.7	35,197,497	+ 17.7
1984	31 [3/]	17,648,342	- 0.6	29,898,067	+ 58.4
1983	46	17,757,664	- 1.2	18,873,042	- 1.7
1982	46	17,964,475	+ 1.5	19,193,724	- 1.2
1981	46	17,692,653	+ 4.6	19,417,073	+ 8.3
1980	46	16,921,047	+ 4.5	17,937,900	+ 2.5

1/ Based on time of distribution rather than entitlement per statute.
2/ Of first 15 cents only.
3/ 46% from July 1, 1983 to October 31, 1983.

Tobacco Products Tax Collections
Fiscal Years Ended June 30, 1987-1989

Year	Gross Collections	Refunds	Net Collections
1989	$2,953,371	$69,287	$2,884,084
1988	3,104,098	728	3,103,370
1987	1,957,672	4,152	1,953,520



Estate, Inheritance and Gift Tax Activity
Estate, Inheritance and Gift Tax Net Collections

Estate, Inheritance & Gift Tax Activity
Fiscal Years Ended June 30, 1987-1989

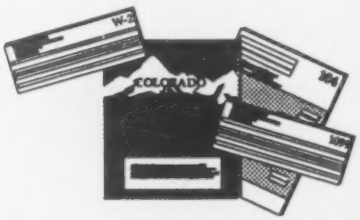
	1987	1988	1989
Number of Returns and Documents Reviewed and Recorded:			
Estate Tax:			
Taxable Returns	771	574	525
Nontaxable Returns	1,551	1,184	1,036
Payment Documents	864	760	646
Inheritance Tax:			
New Returns	85	58	33
Amended Returns	22	18	8
Payment Documents	203	123	90
Number of Statements, Certificates and Receipts Issued:			
Estate Tax	2,417	1,819	1,566
Inheritance Tax	125	85	53
Gift Tax	4	1	4
Release of Lien Issued:			
Inheritance Tax	176	161	119
Refunds Issued:			
Estate Tax	149	132	85
Inheritance Tax	8	8	4
Gift Tax	0	1	0

Estate, Inheritance and Gift Tax Net Collections
Fiscal Years Ended June 30, 1980-1989

Year	Inheritance Tax [1]	Gift Tax	Estate Tax [2]	Total
1989	$ 132,887	$ 53,159	$16,016,468	$16,202,514
1988	(168,274)	3,657	13,313,337	13,148,720
1987	108,744	19,965	18,087,074	18,215,783
1986	146,597	2,784	12,913,863	13,063,244
1985	51,053	1,612	13,787,707	13,840,372
1984	55,120	2,394	10,256,413	10,313,927
1983	251,254	42,556	8,543,908	8,837,718
1982	1,582,657	198,042	10,962,933	12,743,632
1981	2,001,326	431,532	4,978,311	7,411,169
1980	24,089,768	1,047,448	11,213	25,148,429

1/ Does not include 10% Old Age Pension Inheritance Tax Filing Fee.

2/ Tax effective January 1, 1980.



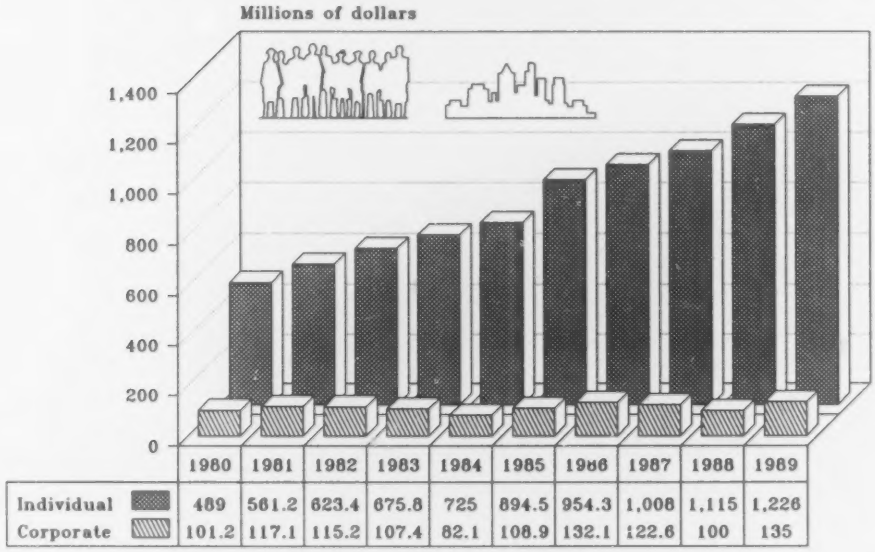
Number of Taxable and Nontaxable Returns
Colorado Income Tax Liability
Surtax and Alternative Minimum Tax
Tax Liability and Credits
Individual Income Tax - Refunds Issued
Corporate Income Tax - Refunds Issued
Fiduciary Income Tax - Refunds Issued
Returns Filed for Old Age Property Tax and Heat Credits
Wildlife, Domestic Abuse and Olympic Committee
Checkoff Numbers of Returns and Collections
Individual, Fiduciary and Corporation Income Tax Cash Flow
Income Tax Collections

Number of Taxable and Nontaxable Returns [1/]
July 1, 1988 through June 30, 1989

Type of Return	Total	Taxable	Nontaxable
Individual [2/]	1,611,364	1,221,018	390,346
Corporation	84,045	20,531	63,514
Fiduciary	31,408	10,744	20,664
Partnership [3/]	33,608	0	33,608
TOTALS	**1,760,425**	**1,252,293**	**508,132**

1/ Includes amended returns.
2/ Includes returns filed only for property/heat tax refunds.
3/ Partnership income tax returns are information only returns.

Colorado Income Tax Liability
Fiscal Years 1980–1989



	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Individual	489	561.2	623.4	675.8	725	894.5	954.3	1,008	1,115	1,226
Corporate	101.2	117.1	115.2	107.4	82.1	108.9	132.1	122.6	100	135

Note: Individual includes Fiduciary

Surtax and Alternative Minimum Tax
Fiscal Years Ended June 30, 1980-1989

Year	Surtax 1/	Alternative Minimum Tax 2/
1989	$ $87,060	$3,212,294
1988	3,769,909	1,619,904
1987	14,359,209	
1986	14,473,131	
1985	13,445,716	
1984	12,611,792	
1983	12,742,546	
1982	10,306,728	
1981	7,016,033	
1980	3,825,266	

1/ The surtax on interest and dividend income in excess of $15,000 was repealed by HB 1331, 1987 Session. Surtax amounts recorded during fiscal year 1988 and after are from delinquent returns or returns filed on extension.
2/ The alternative minimum tax was established by HB 1331, 1987 Session. The tax is the amount by which 3.75 percent of Colorado alternative minimum taxable income (AMTI) (federal AMTI plus state and municipal bond interest) exceeds the Colorado normal tax.

Tax Liability and Credits
Fiscal Year Ended June 30, 1989

Thousands of Dollars	Individual	Fiduciary	Corporation
TAX LIABILITY:			
Normal Tax	$1,217,961	$ 7,658	$135,033
Surtax	87	0	0
Alternative Minimum Tax	2,981	231	0
Investment Credit Recapture	76	0	350
Net Interest	2,018	(16)	5,314
Penalty	3,120	1	247
TOTAL TAX LIABILITY	**$1,226,243**	**$ 7,874**	**$140,944**
LESS CREDITS:			
104 CR Credits 1/	$ 20,205	$ 172	$ 0
Property/Rent/Heat	16,197	0	0
Enterprise Zone Investment	*	0	707
Enterprise Zone Employee	*	0	1,351
New Business Facility	0	0	1,196
Investment Tax	*	0	8,129
Inventory Tax	0	0	(173)
Impact Assistance	0	0	13
Commercial Energy	*	0	250
Other Credits	0	0	25
TOTAL CREDITS	**$ 36,402**	**$ 172**	**$ 11,498**
NET TAX LIABILITY	**$1,189,841**	**$ 7,702**	**$129,446**

1/ Includes credit for taxes paid to other states, residential and commercial energy credits, investment tax credit carryover, enterprise zone credit and credit for prior year minimum tax.
* Included in 104CR credits.

Individual Income - Refunds Issued
Fiscal Years Ended June 30, 1980-1989

Year	Number of Returns	Total Refund	Average Refund Per Return
1989	1,021,895	$247,718,217	$242.41
1988	907,661	231,137,639	254.65
1987	955,713	260,591,151	272.67
1986	976,530	270,233,983	276.73
1985	998,704	267,270,415	267.62
1984	1,013,408	269,589,644	266.02
1983	1,096,106	281,049,788	256.41
1982	1,132,776	305,830,077	269.98
1981	1,171,115	307,790,037	262.82
1980	1,218,753	238,513,991	195.70

Corporate Income Tax - Refunds Issued
Fiscal Years Ended June 30, 1980-1989

Year	Number of Returns	Total Refund	Average Refund Per Return
1989	3,551	$27,390,724	$7,713.52
1988	3,874	27,653,439	7,138.21
1987	4,930	27,585,124	5,595.36
1986	5,752	22,801,519	3,964.10
1985	9,047	44,094,871	4,873.98
1984	11,163	47,626,557	4,264.56
1983	13,800	49,874,549	3,614.10
1982	9,494	37,296,225	3,928.40
1981	7,715	22,167,919	2,873.35
1980	5,480	13,508,888	2,465.13

Fiduciary Income Tax - Refunds Issued
Fiscal Years Ended June 30, 1980-1989

Year	Number of Returns	Total Refund	Average Refund Per Return
1989	1,185	$1,249,933	$1,054.80
1988	744	405,056	544.43
1987	559	366,567	655.75
1986	610	315,763	517.64
1985	490	187,562	382.78
1984	517	332,723	643.56
1983	567	446,227	787.00
1982	433	345,801	798.62
1981	419	111,021	264.97
1980	202	57,734	285.81

Returns Filed for Old Age Property Tax and Heat Credits
Fiscal Years Ended June 30, 1980-1989

Year	Number of Returns	Amount of Refund or Credit	Average Credit
1989	44,721	$16,197,330	$362
1988	42,590	14,823,024	348
1987	44,197	15,278,364	346
1986	45,017	15,629,231	347
1985	49,008	17,699,622	361
1984	50,583	17,976,907	355
1983	54,464	18,728,749	344
1982	60,487	20,685,027	342
1981	70,954	24,043,404	339
1980	76,364	21,574,900	283

NOTE: The heat credit was established in the 1980 fiscal year.

Wildlife, Domestic Abuse and Olympic Committee Checkoffs
Number of Returns and Collections [1/]
Fiscal Years Ended June 30, 1980-1989

Year	Wildlife		Domestic Abuse [2/]		Olympic Committee [2/3/]		Veteran's Memorial	
	Returns	Collections	Returns	Collections	Returns	Collections	Returns	Collections
1989	63,816	$514,799	43,046	$273,686	26,438	$131,183	35,260	$190,236
1988	54,607	371,782	38,510	261,077	1,266	4,702		
1987	55,545	406,464	34,317	221,788	23,150	61,643		
1986	56,194	372,660	35,145	218,757	24,709	161,292		
1985	61,553	397,533	38,639	231,316	27,178	117,627		
1984	83,712	458,758	44,838	215,361	40,382	180,886		
1983	103,827	552,449						
1982	126,881	691,946						
1981	142,495	705,570						
1980	131,127	647,208						

1/ Revised to reflect adjustments and transfers.
2/ Checkoff effective for calendar year 1983 returns.
3/ The Olympic Committee checkoff was not in effect for the 1987 tax year.
4/ Checkoff effective for calendar year 1988 returns.

Individual, Fiduciary and Corporation
Income Tax Cash Flow
Fiscal Years Ended June 30, 1980-1989

Millions of Dollars

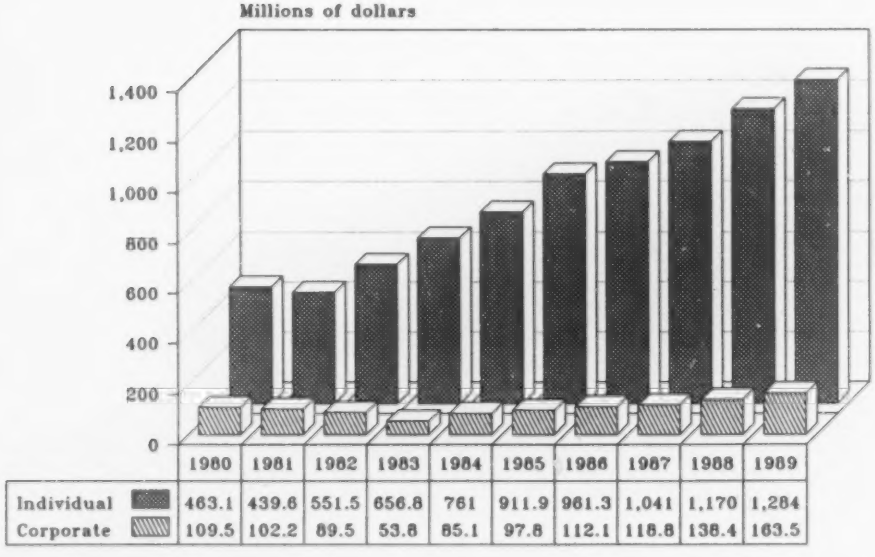
Year	Income Tax Withholding	Estimated Tax Payments	Cash with Returns	Gross Tax Collections	Income Tax Refunds	Net Tax Collections
INDIVIDUAL INCOME TAX						
1989	$1,189.9	$180.4	$153.7	$1,524.0	$247.7	$1,276.3
1988	1,101.3	149.8	141.2	1,392.3	231.1	1,161.2
1987	1,037.5	132.7	126.2	1,296.4	260.6	1,035.8
1986	1,010.8	106.9	109.0	1,226.7	270.2	956.5
1985	973.0	100.2	102.2	1,175.4	267.3	908.1
1984	868.2	83.3	76.3	1,027.8	269.6	758.2
1983	787.8	78.5	69.1	935.4	281.0	654.4
1982	746.4	62.6	46.3	855.3	305.8	549.5
1981	656.8	53.0	36.3	746.1	307.8	438.3

Individual, Fiduciary and Corporation Income Tax Cash Flow (cont'd)

Millions of Dollars

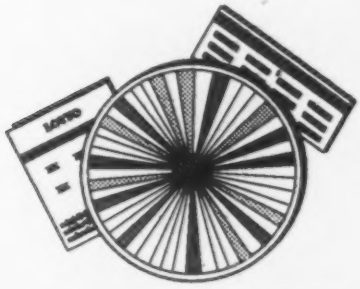
Year	Income Tax Withholding	Estimated Tax Payments	Cash with Returns	Gross Tax Collections	Income Tax Refunds	Net Tax Collections
1980	603.6	53.5	43.4	700.5	238.5	462.0
CORPORATE INCOME TAX						
1989	0	$147.6	$ 43.3	$ 190.9	$ 27.4	$ 163.5
1988	0	129.2	36.9	166.1	27.7	138.4
1987	0	102.2	44.2	146.4	27.6	118.8
1986	0	95.8	39.1	134.9	22.8	112.1
1985	0	105.6	36.3	141.9	44.1	97.8
1984	0	99.0	33.7	132.7	47.6	85.1
1983	0	74.7	29.0	103.7	49.9	53.8
1982	0	93.8	33.0	126.8	37.3	89.5
1981	0	90.6	33.8	124.4	22.2	102.2
1980	0	94.0	29.0	123.0	13.5	109.5
FIDUCIARY INCOME TAX						
1989	0	$ 2.1	$ 6.9	$ 9.0	$ 1.2	$ 7.8
1988	0	2.0	6.7	8.7	0.4	8.3
1987	0	1.2	4.4	5.6	0.4	5.2
1986	0	1.3	3.8	5.1	0.3	4.8
1985	0	1.0	3.0	4.0	0.2	3.8
1984	0	0.7	2.4	3.1	0.3	2.8
1983	0	0.7	2.1	2.8	0.4	2.4
1982	0	0.9	1.4	2.3	0.3	2.0
1981	0	0.2	1.2	1.4	0.1	1.3
1980	0	0.1	1.1	1.2	0.1	1.1

Income Tax Collections
Fiscal Years 1980–1989



	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Individual	463.1	439.6	551.5	656.8	761	911.9	961.3	1,041	1,170	1,284
Corporate	109.5	102.2	89.5	53.8	85.1	97.8	112.1	118.8	138.4	163.5

Note: Individual includes Fiduciary



Colorado Lottery
Fiscal Year 1989 Lottery Distributions by Fund
Lottery Sales

Colorado Lottery

Fiscal Year 1988-89 marked the sixth year of operation for the Colorado Lottery. Ticket sales totaled $78.9 million.

On January 24, 1989, the long-awaited Lotto game was launched in five Colorado cities. Thousands of people in Denver, Pueblo, Colorado Springs, Grand Junction and Fort Collins came to celebrate the start of this new game.

On September 1, 1989, as required by statute, the Colorado Lottery Commission authorized transfer of $18.5 million to the state. The Conservation Trust Fund received $7.4 million, the Colorado Division of Parks and Outdoor Recreation received $1.8 million and the state capital Construction Fund received $9.3 million.

Fiscal Year 1989 Lottery Distributions by Fund

Millions of Dollars

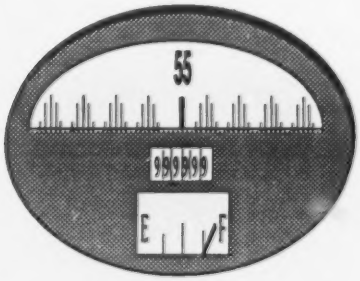
State Construction Fund	$ 9.3
State Parks and Outdoor Recreation	$ 1.8
Conservation Trust Fund:	
Counties	$ 1.6
Cities and Towns	5.0
Special Districts	0.8
Subtotal	**$ 7.4**
TOTAL DISTRIBUTION	**$18.5**

Lottery Sales
Fiscal Year Ending June 30, 1989

Millions of Dollars

	Sales By Game *	Cumulative Fiscal Year Total Sales All Games *	Days In Game	Cumulative Fiscal Year Total Days All Games	Average Daily Sales Rate By Game *	Cumulative Fiscal Year Average Daily Sales All Games
Game 39 (7/1-7/31/88)	$ 3.51	$ 3.51	31	**	$ 0.11	$ **
Game 40 (7/1-7/31/88)	3.66	7.17	31	31	0.12	0.23
Game 41 (8/1-10/22/88)	5.74	12.91	63	**	0.09	**
Game 42 (8/1-10/2/88)	6.57	19.48	63	94	0.10	0.21
Game 43 (10/3-11/27/88)	5.23	24.71	56	**	0.09	**
Game 44 (10/3-11/27/88)	4.52	29.23	56	150	0.08	0.19
Game 45 (11/20/88-2/19/89)	10.78	40.01	84	234	0.12	0.17
Game 46 (2/20-4/23/89)	5.31	45.32	63	297	0.08	0.15
Game 47 (3/13-6/30/89)	4.54	49.86	110	**	0.04	**
Game 48 (4/24-6/30/89)	10.09	59.95	68	365	0.17	0.17
Game 49 (6/19-6/30/89)	1.99	61.93 *	12	365	0.17	0.17
Lotto Sales	$16.97					
TOTAL GROSS SALES	**$78.90**					

* Sum of items may not equal total due to rounding.
** Because of overlapping games, the number of days per game does not equal 365 days. The Cumulative Fiscal Year Total Days for All Games and the Cumulative Fiscal Year Average Daily Sales for All Games have been adjusted to reflect net year-to-date activity.

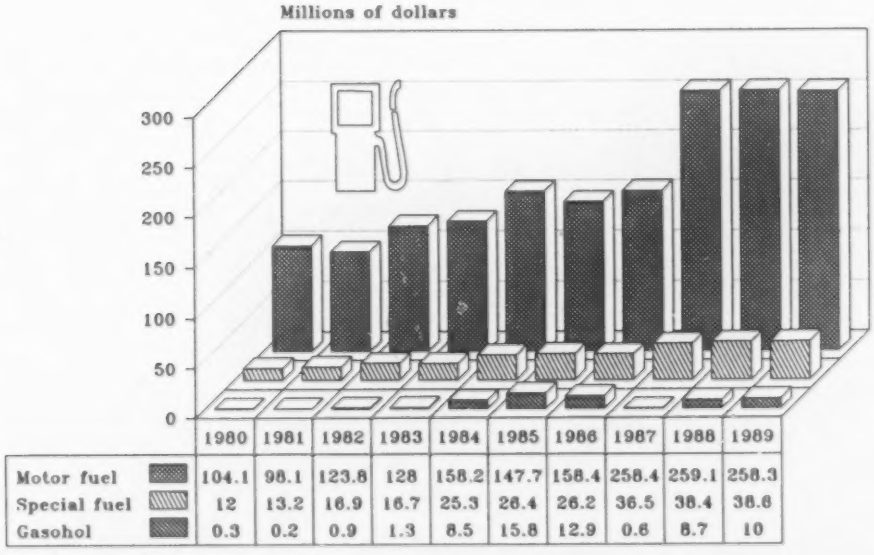


Gross Fuel Gallons Exempted and Net Gallons Taxed
Colorado Fuel Tax Collections
Motor and Special Fuel Tax Refund by Use
Total Gross Gasoline, Gasohol & Special Fuel Gallonage
Gross Gasoline Gallonage
Gross Special Fuel Gallonage
Gross Gasohol Gallonage
Port of Entry Truck Activities
Port of Entry Trucks Cleared and Weighed by Port
Colorado Net GTM Collections

Gross Fuel Gallons, Gallons Exempted and Net Gallons Taxed
Fiscal Years Ended June 30, 1988-1989

Thousands of Gallons	1988	1989	Increase (Decrease) 1989 over 1988	Percent Change 1989 over 1988
GALLONAGE RECEIVED				
Gross from Gasoline and Gasohol	1,562,094	1,575,079	12,985	+ 0.8%
Gross from Special Fuel	188,845	184,580	(4,265)	- 2.3
TOTAL GROSS	**1,750,939**	**1,759,659**	**8,720**	**+ 0.5**
LESS:				
2% Allowance for Gasoline and Gasohol	30,299	30,499	200	+ 0.7
1/2% Allowance for Gasoline and Gasohol	7,423	7,472	49	+ 0.7
1% Allowance for Special Fuel	1,888	1,846	(42)	- 2.2
TOTAL ALLOWANCE	**39,610**	**39,817**	**207**	**+ 0.5**
NET GALLONAGE RECEIVED	**1,711,329**	**1,719,842**	**8,513**	**+ 0.5**
LESS: GALLONAGE EXEMPTED				
Sales to U.S. Government	5,498	3,198	(2,300)	- 41.8
Exports	16,206	21,495	5,289	+ 32.6
Miscellaneous Credits	366	317	(49)	- 13.4
State of Colorado	25,057	25,109	52	+ 0.2
TOTAL EXEMPTED	**47,127**	**50,119**	**2,992**	**+ 6.3**
GROSS GALLONAGE TAXED	**1,644,202**	**1,669,723**	**5,521**	**+ 0.3%**

Colorado Fuel Tax Collections
Fiscal Years 1980–1989



	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Motor fuel	104.1	98.1	123.8	128	158.2	147.7	158.4	258.4	259.1	258.3
Special fuel	12	13.2	16.9	16.7	25.3	26.4	26.2	36.5	38.4	38.6
Gasohol	0.3	0.2	0.9	1.3	8.5	15.8	12.9	0.6	8.7	10

Motor and Special Fuel Tax Refund by Use
Fiscal Years Ended June 30, 1988 and 1989

Use	1988	1989	Percent Change 1989 over 1988
Agriculture	$2,785,345	$2,843,237	+ 2.1%
Cities and Towns	91,970	66,043	- 32.6
Construction	109,801	104,743	- 4.6
Counties	32,796	23,984	- 26.9
Federal Government	0	0	—
Fire Protection District	4,665	4,482	- 3.9
Industry	265,740	262,238	- 1.3
Irrigation Districts	2,720	2,342	- 13.9
Motor Boats	20,425	24,897	+ 21.9
Recreation Districts	0	0	—
School Districts	95,251	97,168	+ 2.0
Soil Conservation Districts	84	115	+ 36.9
Special Districts	14,897	16,317	+ 9.5
Water Conservation Districts	2,587	2,536	- 2.0
Others	499,690	882,152	+ 76.5
Political Subdivisions	6,826	11,717	+ 71.7
TOTAL REFUNDS FOR MOTOR FUEL	**$3,932,797**	**$4,341,971**	**+ 10.4**
SPECIAL FUEL	**$ 230,684**	**$ 42,141**	**- 81.7**
TOTAL REFUNDS FOR MOTOR AND SPECIAL FUEL	**$4,163,481**	**$4,384,112**	**+ 5.3%**

Total Gross Gasoline, Gasohol, & Special Fuel Gallonage [1/]
Fiscal Years Ended June 30, 1985-1989

Year	1985	1986	1987	1988	1989	Percentage Change From Prior Year
July	163,107,613	168,139,724	161,116,176	160,334,063	159,930,388	- 0.3%
August	168,358,014	170,667,585	182,184,013	164,587,763	162,978,253	- 1.0
September	148,066,093	147,085,967	156,935,305	152,159,430	151,460,827	- 0.5
October	148,849,940	149,203,181	157,328,115	146,908,049	154,385,183	+ 5.1
November	140,585,605	134,719,211	139,237,380	132,351,059	144,098,335	+ 8.9
December	141,153,966	141,951,839	150,287,783	145,138,827	144,416,669	- 0.5
January	130,890,954	143,935,029	136,906,007	132,263,677	129,367,398	- 2.2
February	122,382,658	128,890,050	119,085,155	126,835,309	125,184,650	- 1.3
March	145,148,940	155,199,889	148,230,904	143,893,674	148,077,643	+ 2.9
April	139,042,768	143,649,944	141,533,111	142,295,684	140,718,970	- 1.1
May	146,617,498	153,418,955	146,321,719	143,595,316	144,459,392	+ 0.6
June	153,964,141	174,123,010	163,194,282	160,576,773	154,582,405	- 3.7
TOTALS	**1,748,168,190**	**1,810,984,384**	**1,802,359,950**	**1,760,939,625**	**1,759,660,114**	
Percentage change from prior year		+ 3.6%	- 0.5%	- 2.9%	+ 0.5%	

1/ This report represents liability for gasoline, gasohol, and special fuel received by motor fuel distributors from July through June.

Gross Gasoline Gallonage [1/]
Fiscal Years Ended June 30, 1985-1989

Year	1985	1986	1987	1988	1989	Percentage Change From Prior Year
July	131,123,174	137,831,134	143,331,044	138,905,849	143,297,998	+ 3.2%
August	138,993,805	137,402,876	164,939,420	146,046,233	145,504,258	- 0.4
September	117,516,586	116,176,948	136,965,803	130,163,096	129,087,696	- 0.8
October	113,874,399	113,302,860	138,460,769	127,990,890	135,482,416	+ 5.8
November	101,951,524	99,249,635	125,465,669	115,581,183	123,498,734	+ 6.9
December	102,085,313	103,539,192	133,180,781*	124,839,718	119,010,402	- 4.7
January	93,735,102	113,454,385	124,154,737*	115,092,550	112,699,808	- 2.1
February	88,023,265	103,209,414	106,704,586*	109,913,489	108,336,128	- 1.4
March	104,640,223	125,403,164	131,800,108*	119,729,909	125,972,758	+ 5.2
April	99,897,699	118,617,905	126,926,766*	122,146,413	122,808,254	+ 0.5
May	103,242,721	128,838,451	131,848,879*	123,598,762	122,118,441	- 1.2
June	110,686,625	149,115,231	144,530,400*	135,670,447	132,937,497	- 2.0
TOTALS	**1,305,770,436**	**1,446,141,195**	**1,608,308,962**	**1,509,678,539**	**1,520,754,390**	
Percentage change from prior year		+ 10.7%	+ 11.2%	- 6.1%	+ 0.7%	

1/ This report represents liability for gasoline received by motor fuel distributors from July through June.

* Includes Gasohol

Gross Special Fuel Gallonage [1/]
Fiscal Years Ended June 30, 1985-1989

Year	1985	1986	1987	1988	1989	Percentage Change From Prior Year
July	17,628,430	17,971,485	14,765,615	15,900,943	14,612,915	- 8.1%
August	18,469,849	18,846,413	15,940,407	15,477,767	15,702,020	+ 1.4
September	19,742,182	18,988,979	18,495,083	18,502,340	20,586,484	+ 11.3
October	17,430,779	16,471,913	16,469,272	16,155,040	14,756,878	- 8.7
November	17,790,401	15,616,934	13,771,710	13,721,805	14,021,058	+ 2.2
December	17,255,034	19,155,558	17,107,011	17,132,995	19,179,452	+ 11.9
January	12,840,837	15,160,425	12,751,270	12,608,431	11,491,431	- 8.9
February	15,327,364	14,451,665	12,380,569	12,290,541	11,250,942	- 8.5
March	17,696,795	17,887,105	16,430,795	18,383,091	15,767,285	- 14.2
April	15,688,301	15,108,375	14,606,345	13,406,430	12,984,155	- 3.1
May	15,473,463	16,147,995	14,472,840	14,337,197	16,959,783	+ 18.3
June	20,573,693	19,555,344	18,663,881	20,928,618	17,267,838	- 17.5
TOTALS	**205,917,128**	**205,362,191**	**185,854,798**	**188,845,198**	**184,580,241**	
Percentage change from prior year		- 0.3%	- 9.5%	+ 1.6%	- 2.3%	

1/ This report represents liability for special fuel received by motor fuel distributors from July through June.

Gross Gasohol Gallonage [1/]
Fiscal Years Ended June 30, 1985-1989

Year	1985	1986	1987	1988	1989	Percentage Change From Prior Year
July	14,356,009	12,337,105	3,019,517	5,527,271	2,019,475	- 63.5%
August	10,894,360	14,418,296	1,304,187	3,063,763	1,771,975	- 42.2
September	10,807,325	11,920,040	1,474,419	3,493,994	1,786,647	- 48.9
October	17,544,762	19,428,408	2,398,074	2,762,119	4,145,889	+ 50.1
November	20,843,680	19,852,642	*	3,048,070	6,578,543	+115.8
December	21,813,619	19,257,089	*	3,166,114	6,226,816	+ 96.7
January	24,315,015	15,320,218	*	4,562,696	5,176,159	+ 13.4
February	19,032,029	11,228,971	*	4,631,279	5,597,580	+ 20.9
March	22,811,922	11,909,620	*	5,780,675	6,337,600	+ 9.6
April	23,456,768	9,923,664	*	6,742,841	4,926,561	- 26.9
May	27,901,314	8,432,509	*	5,659,358	5,381,168	- 4.9
June	22,703,823	5,452,435	*	3,977,708	4,377,070	+ 10.0
TOTALS	**236,480,626**	**159,480,997**	**8,196,197**	**52,415,888**	**54,325,483**	
Percentage change from prior year		- 94.9%			+ 3.6%	

1/ This report represents liability for gasohol received by motor fuel distributors from July through June.
* Included in the Gasoline Gallonage

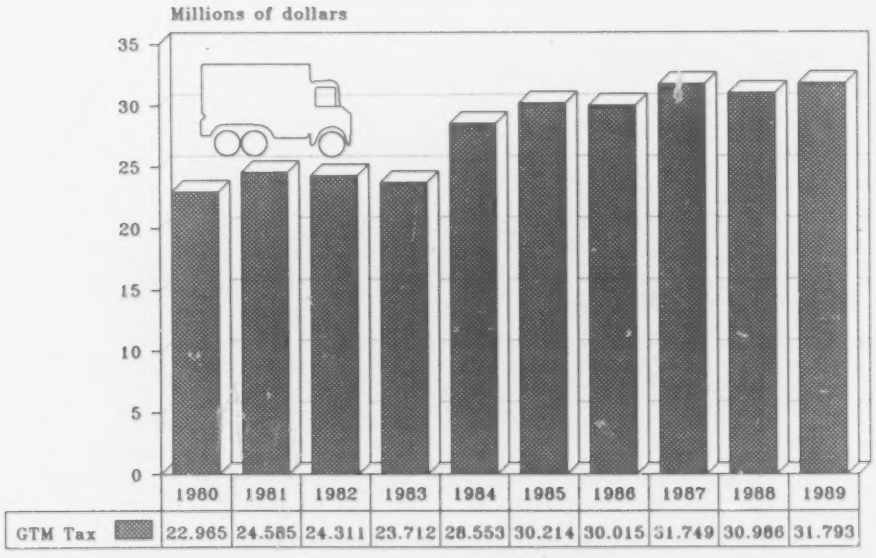
Port of Entry Truck Activities
Fiscal Years Ended June 30, 1987-1989

	1987	1988	1989
Number of Trucks Cleared	3,900,904	4,166,958	3,872,974
Number of Trucks Weighed	3,213,253	3,236,202	3,330,532
Special Fuel Permits	77,691	72,918	69,175
Agricultural Licenses	2,655	2,219	3,140
Number of Health and Brand Inspections	67,124	62,758	48,086
Agricultural Inspection Certificates	28,009	31,640	27,618
Hazardous Material Permits	0	2,813	3,327

Port of Entry Trucks Cleared and Weighed by Port
Fiscal Year Ended June 30, 1989

Port	Cleared	Weighed
Cortez	176,815	129,642
Dumont	331,175	308,031
Fort Collins	582,955	547,699
Fort Garland	74,437	43,920
Fort Morgan	403,901	296,680
Lamar	289,231	265,178
Limon	513,337	467,469
Loma	245,460	226,820
Monument	675,038	628,797
Platteville	176,523	106,499
Trinidad	259,102	235,211
Mobile Units	145,000	74,586
TOTAL	**3,872,974**	**3,330,532**

Colorado Net GTM Collections
Fiscal Years 1980–1989



Traffic Records Activity
Dealer Licensing Activity
Titles Activity
Motor Vehicle Emissions Program
Driver Control Activity
Driver's License Activity
Number of Registrations by Type and County

Traffic Records Activity
Fiscal Year Ending June 30, 1989

Number of Penalty Assessments	235,087
Penalty Assessment Collections	$4,256,716

Dealer Licensing Activity
Fiscal Year Ending June 30, 1989

Licenses Processed	20,639

Titles Activity
Fiscal Year Ending June 30, 1989

Title Applications Received	1,116,643
Title Revenues	$2,884,338

Motor Vehicle Emissions Program
Fiscal Year Ending June 30, 1989

LICENSES:	
Stations Licensed	353
Stations Renewed	914
Mechanics Licensed	1,863
Mechanics Renewed	1,965
Vehicle Inspection Report Issued	2,345,842
COLLECTIONS:	
From Stations Licenses	$ 8,825
From Stations Renewals	9,140
From Mechanics Licenses	18,630
From Mechanics Renewals	9,825
TOTAL COLLECTIONS	**$ 46,420**

Driver Control Activity
Fiscal Year Ending June 30, 1989

RESTRAINT ACTIONS	
SUSPENSIONS:	
Financial Responsibility	4,110
Point System	13,364
Driving Under Influence	968
All Other	31,285
TOTAL SUSPENSIONS	**49,727**
REVOCATIONS:	
Driving Under Influence	1,331
Express Consent (formerly Implied Consent)	19,178
All Other	4,108
TOTAL REVOCATIONS	**24,617**
DENIALS:	
Point System	4,778
Driving Under Influence	6,422
Express Consent (formerly Implied Consent)	11,434
All Other	1,085
TOTAL DENIALS	**23,719**
CANCELLATION & DENIALS:	
Failed License Exam	568
Applied for License Under Restraint	689
All Other	176
TOTAL CANCELLATION & DENIALS	**1,433**
CANCELLATIONS:	
Default Infactions	510
All Other	2,666
TOTAL CANCELLATIONS	**3,176**
TOTAL RESTRAINT ACTIONS	**102,672**
LICENSE REINSTATEMENTS	**65,622**
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	**66,169**

Driver's License Activity
Fiscal Year Ending June 30, 1989

	State Offices	County Offices	All Offices
TYPE OF LICENSE ISSUED:			
Adult Licenses	624,292	4,166	628,458
Provisional Licenses	49,392	432	49,824
Minor Licenses	5,222	55	5,277
Motorcycle Only Licenses	153	0	153
School Bus Licenses	2,725	100	2,825
TOTAL LICENSES ISSUED	**681,784**	**4,753**	**686,537**
TYPE OF PERMIT ISSUED:			
Adult Instruction Permits	13,770	9	13,779
Provisional Instruction Permits	5,849	7	5,856
Minor Instruction Permits	41,159	350	41,509
Motorcycle Instruction Permits	4,910	7	4,917
TOTAL PERMITS ISSUED	**65,688**	**373**	**66,061**
TOTAL LICENSES & PERMITS ISSUED	**747,472**	**5,126**	**752,598**
ENDORSEMENTS & MISCELLANEOUS:			
Motorcycle Endorsements	8,823	72	8,895
Colorado I.D. Cards	78,082	83	78,615
Change of Name and/or Address	180,389	829	181,218
EXAMINATIONS:			
Written Tests Passed	267,839	1,653	269,492
Written Tests Failed	71,605	637	72,242
Total Written Tests	339,444	2,290	341,734
Driver Tests Passed	104,921	706	105,627
Driver Tests Failed	14,917	20	14,937
Total Driver Tests	119,838	726	120,564
Vision Referrals	2,974	72	3,046
Physical Referrals	1,572	16	1,588
Oral Examinations	6,601	15	6,616
SPECIAL RE-EXAM	**2,202**	**6**	**2,208**
REISSUES	**135,620**	**716**	**136,336**
MOTOR VOTER REGISTRATIONS	**149,092**	**313**	**149,405**
MOTOR VEHICLE DEALER SALESMAN TESTS	**3,615**	**9**	**3,624**

Number of Registrations by Type and by County Calendar Year 1988

County	Passenger	Personalized Plates	Handicap	Disabled Veterans	POW Plates	Radio Call Letter	Collectors Series	Street Rod
Adams	164,032	3,137	973	45	22	206	447	27
Alamosa	7,827	149	17	2	0	7	6	0
Arapahoe	269,602	7,044	831	77	21	349	670	8
Archuleta	3,476	61	11	1	5	4	2	0
Baca	3,007	49	15	0	0	6	5	0
Bent	3,200	43	21	3	0	9	1	0
Boulder	153,220	3,055	586	31	9	295	395	28
Chaffee	9,098	129	26	9	5	18	16	0
Cheyenne	1,468	36	7	0	0	1	0	0
Clear Creek	7,847	226	25	1	0	17	23	2
Conejos	4,609	45	10	4	0	5	10	0
Costilla	2,011	28	5	0	4	0	2	0
Crowley	2,034	17	10	0	0	3	0	0
Custer	1,717	14	6	5	1	3	0	0
Delta	14,477	130	61	15	0	12	9	0
Denver	295,693	6,362	1,717	103	31	165	649	6
Dolores	1,052	11	2	0	0	0	0	0
Douglas	39,375	1,055	68	15	1	62	93	0
Eagle	16,995	586	21	4	0	22	5	0
Elbert	8,062	160	25	7	0	20	13	0
El Paso	246,971	4,306	1,899	124	21	385	563	11
Fremont	21,763	311	240	6	2	62	34	3
Garfield	19,559	395	55	5	0	31	11	0
Gilpin	3,258	80	7	1	0	8	6	0
Grand	7,756	172	22	3	0	11	8	0
Gunnison	7,630	67	9	5	0	12	8	2
Hinsdale	716	14	1	0	0	1	0	0
Huerfano	3,557	23	29	0	0	5	1	0
Jackson	1,200	36	1	0	0	0	2	0
Jefferson	291,762	6,973	924	99	32	376	1,290	46
Kiowa	1,232	64	8	1	0	1	1	0
Kit Carson	4,882	88	9	0	0	0	2	0
Lake	4,711	51	15	0	0	3	1	0
La Plata	20,532	328	69	0	4	26	4	2
Larimer	116,046	2,131	554	38	9	231	188	21
Las Animas	9,124	145	91	5	0	6	4	0
Lincoln	3,327	95	12	1	0	5	5	0
Logan	13,051	217	55	4	1	17	6	0
Mesa	60,980	830	368	28	11	89	80	0
Mineral	511	9	0	1	0	0	0	0
Moffat	6,632	130	14	3	81	9	2	1
Montezuma	10,817	143	77	4	2	11	4	0
Montrose	16,731	183	79	8	1	47	8	1
Morgan	15,375	402	58	1	1	23	17	1
Otero	14,509	301	91	4	2	18	23	1
Ouray	1,991	45	4	2	0	2	2	0
Park	7,553	118	26	16	4	11	14	0
Phillips	3,212	60	15	0	2	1	4	0
Pitkin	13,016	504	1	2	0	8	11	0
Prowers	8,356	149	39	7	0	9	15	0
Pueblo	93,043	1,307	943	51	8	268	63	1
Rio Blanco	4,174	104	13	10	0	3	1	0
Rio Grande	7,398	138	55	0	2	4	18	0
Routt	10,413	220	25	0	2	9	4	0
Saguache	3,588	60	11	0	0	0	2	0
San Juan	880	22	2	0	0	0	0	0
San Miguel	2,776	76	6	0	0	1	3	0
Sedgwick	2,071	70	13	0	1	6	0	0
Summit	11,658	345	7	1	0	7	8	2
Teller	10,888	196	50	3	0	35	10	2
Washington	3,342	84	16	4	0	3	5	0
Weld	88,316	1,527	362	15	6	68	122	12
Yuma	6,361	162	10	1	2	4	5	0
State Registered Vehicles	0	0	0	5,276	170	0	10,736	0
STATE TOTALS	**2,190,470**	**45,018**	**10,722**	**6,051**	**463**	**3,022**	**15,637**	**179**

Number of Registrations by Type and by County Calendar Year 1988 (cont'd)

Electric	Motorcycle	Buses	Motor Homes	Light Trucks	Recreational Trucks	Metro Trucks	County
10	9,372	114	3,262	49,747	5,214	33	Adams
1	440	11	65	3,429	245	0	Alamosa
8	10,673	91	2,870	45,674	2,820	45	Arapahoe
0	163	4	57	2,006	139	0	Archuleta
0	97	6	78	1,192	29	1	Baca
0	122	24	80	1,202	53	0	Bent
8	10,603	84	2,221	32,790	1,860	9	Boulder
0	604	79	237	3,627	589	0	Chaffee
0	77	1	35	511	46	0	Cheyenne
0	512	4	125	2,847	311	0	Clear Creek
0	210	1	30	2,128	116	0	Conejos
0	99	1	16	997	43	0	Costilla
0	82	1	20	800	25	0	Crowley
0	122	0	41	714	113	0	Custer
1	909	13	336	6,725	1,023	3	Delta
8	10,276	359	2,512	56,397	2,550	129	Denver
0	74	3	27	476	66	0	Dolores
1	1,781	10	543	9,511	917	1	Douglas
0	939	105	166	6,347	354	0	Eagle
0	410	2	151	3,200	253	0	Elbert
11	12,139	261	3,812	58,099	2,922	66	El Paso
0	1,543	65	579	8,810	940	2	Fremont
1	1,083	51	361	7,879	1,416	0	Garfield
0	264	2	81	1,344	288	1	Gilpin
0	567	72	194	3,548	488	707	Grand
0	509	59	94	3,159	376	0	Gunnison
0	59	2	3	282	19	0	Hinsdale
0	124	2	45	1,689	44	0	Huerfano
0	49	1	39	667	112	0	Jackson
2	18,122	166	4,823	64,645	6,112	28	Jefferson
0	58	0	33	454	16	0	Kiowa
1	220	55	78	2,006	76	0	Kit Carson
0	273	5	58	2,114	298	0	Lake
0	1,113	88	327	8,440	1,348	0	La Plata
5	8,060	109	1,935	33,693	1,275	11	Larimer
0	343	4	86	3,418	81	0	Las Animas
0	187	8	74	1,200	19	0	Lincoln
0	667	29	197	4,316	227	9	Logan
0	3,404	184	1,417	22,963	3,350	6	Mesa
0	84	0	19	243	82	1	Mineral
0	354	4	116	3,178	802	689	Moffat
1	541	22	244	5,895	616	0	Montezuma
0	868	63	377	7,716	883	7	Montrose
0	793	7	276	5,123	426	3	Morgan
0	685	27	246	4,429	334	2	Otero
0	130	18	26	786	32	0	Ouray
0	465	13	244	3,842	269	0	Park
0	196	2	64	1,002	23	5	Phillips
0	919	54	108	3,236	104	0	Pitkin
0	498	67	151	3,415	111	0	Prowers
0	4,724	102	1,534	33,683	2,481	10	Pueblo
0	207	5	79	2,546	308	0	Rio Blanco
0	485	22	97	3,446	184	0	Rio Grande
0	756	46	175	4,553	765	0	Routt
0	227	3	47	1,823	45	0	Saguache
0	77	3	9	519	80	0	San Juan
0	232	0	60	1,204	65	0	San Miguel
0	113	4	17	686	18	0	Sedgwick
0	803	93	111	4,212	311	0	Summit
0	685	53	301	4,509	389	0	Teller
0	158	2	77	897	10	0	Washington
5	4,935	120	1,721	30,402	1,722	3	Weld
0	345	6	98	1,712	57	1	Yuma
0	0	0	0	0	0	0	State Registered Vehicles
83	**115,629**	**2,812**	**33,085**	**587,905**	**46,290**	**1,772**	**STATE TOTALS**

Number of Registrations by Type and by County Calendar Year 1988 (cont'd)

County	Farm Trucks	GTM Trucks	Truck Tractor	Farm Tractor	National Guard	Pearl Harbor	Purple Heart
Adams	3,179	3,390	1,625	132	70	15	47
Alamosa	1,032	145	82	39	0	2	0
Arapahoe	861	1,395	327	25	153	20	43
Archuleta	230	96	59	0	0	5	1
Baca	2,065	49	22	54	0	0	0
Bent	934	45	12	20	8	4	0
Boulder	2,426	1,111	397	34	28	6	7
Chaffee	362	204	75	7	0	1	3
Cheyenne	923	50	16	18	0	0	0
Clear Creek	96	64	13	1	4	0	1
Conejos	1,440	46	52	43	0	0	3
Costilla	648	15	12	27	0	0	2
Crowley	761	25	18	6	0	0	0
Custer	389	21	13	5	0	0	0
Delta	1,985	119	110	21	3	3	2
Denver	38	4,073	1,104	1	43	41	35
Dolores	586	13	11	1	0	0	1
Douglas	1,207	575	210	5	14	2	2
Eagle	377	325	61	6	6	0	3
Elbert	2,174	145	55	27	1	0	0
El Paso	2,209	2,021	604	32	48	37	99
Fremont	1,318	291	131	10	8	7	6
Garfield	909	517	134	11	2	8	4
Gilpin	46	33	15	5	1	0	0
Grand	535	223	77	1	1	2	1
Gunnison	471	117	16	2	0	1	1
Hinsdale	22	6	2	5	0	0	0
Huerfano	444	55	26	2	2	1	5
Jackson	409	44	58	7	0	0	0
Jefferson	1,365	1,534	528	24	76	31	37
Kiowa	1,070	71	16	14	1	0	0
Kit Carson	2,842	101	49	73	0	0	1
Lake	50	160	13	0	0	0	2
La Plata	1,366	361	72	1	10	2	4
Larimer	4,058	1,274	263	47	29	8	11
Las Animas	1,622	112	51	19	0	3	0
Lincoln	1,654	66	30	47	0	0	0
Logan	3,355	255	256	40	6	1	1
Mesa	2,307	872	302	16	12	9	7
Mineral	12	16	6	1	0	1	0
Moffat	1,005	473	43	33	6	1	0
Montezuma	1,945	241	118	12	16	2	4
Montrose	2,680	411	168	16	9	4	0
Morgan	3,738	315	220	98	5	0	5
Otero	2,869	198	79	29	18	6	6
Ouray	238	36	6	3	0	1	0
Park	366	104	17	8	0	0	4
Phillips	1,553	68	12	79	0	1	0
Pitkin	205	140	10	0	0	0	0
Prowers	2,047	119	50	32	9	3	2
Pueblo	2,132	1,210	461	23	22	15	44
Rio Blanco	713	183	27	10	0	0	0
Rio Grande	2,135	130	65	22	1	2	2
Routt	719	224	85	15	0	0	0
Saguache	1,395	41	15	29	0	0	2
San Juan	0	24	1	0	1	0	0
San Miguel	243	33	21	7	0	1	1
Sedgwick	1,040	22	7	10	0	0	4
Summit	64	164	43	4	4	1	0
Teller	264	126	41	0	2	3	2
Washington	2,727	68	31	63	15	1	0
Weld	12,534	1,680	616	218	34	15	30
Yuma	3,792	111	77	125	2	1	0
State Issued	0	0	0	0	0	0	0
STATE TOTALS	**92,181**	**26,156**	**9,136**	**1,665**	**670**	**267**	**435**

Number of Registrations by Type and by County Calendar Year 1988 (cont'd)

Trailers	SME Plates	City	County	State Total Registrations	State License Fees	Specific Ownership Tax	County
27,745	3,036	119	175	276,174	$3,567,811	$11,117,286	Adams
2,131	128	1	20	15,779	196,284	425,632	Alamosa
23,264	2,411	254	185	369,721	4,313,185	20,225,416	Arapahoe
1,222	32	4	9	7,587	93,714	254,773	Archuleta
1,293	24	30	55	8,077	120,046	222,454	Baca
948	12	4	22	6,767	81,127	187,583	Bent
17,179	1,591	163	84	228,220	2,560,395	10,052,672	Boulder
2,595	123	3	106	17,916	226,902	492,105	Chaffee
584	30	2	6	3,811	57,171	150,112	Cheyenne
1,073	112	12	8	13,324	153,907	463,500	Clear Creek
1,298	7	4	23	10,084	119,466	215,825	Conejos
437	4	0	14	4,365	56,790	126,332	Costilla
599	10	10	4	4,425	50,316	111,271	Crowley
584	12	3	4	3,767	44,538	117,390	Custer
5,092	95	17	39	31,200	404,241	740,555	Delta
16,508	2,107	16	669	401,592	5,161,768	20,273,977	Denver
528	8	0	21	2,880	34,118	61,421	Dolores
6,571	825	11	68	62,923	761,346	3,793,131	Douglas
2,634	158	34	48	29,196	336,014	1,314,380	Eagle
2,530	72	6	41	17,354	207,856	9,526,376	Elbert
27,172	1,854	340	230	366,236	4,262,090	14,261,432	El Paso
5,193	226	31	33	41,614	472,396	1,084,397	Fremont
4,808	386	16	30	37,672	478,287	1,399,257	Garfield
555	45	4	20	6,064	75,029	187,694	Gilpin
2,409	151	12	75	17,035	215,220	615,035	Grand
2,148	78	23	181	14,968	165,863	409,614	Gunnison
248	1	0	45	1,426	15,939	34,545	Hinsdale
767	23	7	16	6,867	94,801	193,398	Huerfano
638	37	1	6	3,307	49,056	106,788	Jackson
33,569	2,030	168	315	434,879	5,539,048	21,258,240	Jefferson
581	18	1	54	3,694	55,099	115,102	Kiowa
1,710	55	69	185	12,502	200,215	394,989	Kit Carson
914	111	4	51	8,834	105,683	238,770	Lake
5,286	226	13	21	39,645	475,587	1,297,744	La Plata
19,731	1,491	171	107	191,496	2,293,234	7,650,642	Larimer
1,558	81	9	24	16,766	198,153	458,964	Las Animas
1,147	37	5	9	7,928	120,410	233,241	Lincoln
3,182	252	13	107	26,264	345,604	729,076	Logan
14,796	1,376	19	404	113,830	1,379,162	3,414,746	Mesa
201	5	0	28	1,220	16,943	36,696	Mineral
2,982	212	55	202	17,027	211,406	541,723	Moffat
4,916	253	52	51	25,987	318,745	769,716	Montezuma
5,613	298	20	19	36,210	444,185	964,908	Montrose
3,732	250	16	34	30,919	413,297	837,412	Morgan
2,997	93	22	94	27,063	306,033	608,477	Otero
601	21	2	7	3,955	50,317	163,119	Ouray
1,713	41	2	52	14,682	185,617	508,251	Park
967	8	4	10	7,288	109,181	246,413	Phillips
1,285	81	24	27	19,735	237,223	1,031,856	Pitkin
2,207	115	9	5	17,415	233,746	480,881	Prowers
13,582	813	81	99	156,700	1,831,202	3,944,732	Pueblo
1,996	341	4	35	10,759	135,645	387,582	Rio Blanco
2,281	78	2	138	16,705	219,852	522,303	Rio Grande
2,612	259	13	25	20,920	266,396	910,489	Routt
1,223	9	3	15	8,538	95,274	165,874	Saguache
159	4	3	4	1,788	15,337	37,004	San Juan
629	58	5	22	5,443	61,626	191,487	San Miguel
554	21	2	13	4,672	65,820	130,180	Sedgwick
1,488	126	28	47	19,527	239,099	968,113	Summit
2,374	89	7	12	20,041	240,645	703,387	Teller
1,207	22	2	167	8,901	140,155	250,087	Washington
16,425	1,801	75	143	162,907	2,063,094	5,299,056	Weld
2,184	67	7	19	15,149	227,799	453,040	Yuma
0	0	0	0	16,182	122,234	18,434	State Issued
315,155	**24,340**	**2,037**	**4,782**	**3,535,942**	**$43,138,742**	**$154,127,087**	**STATE TOTALS**

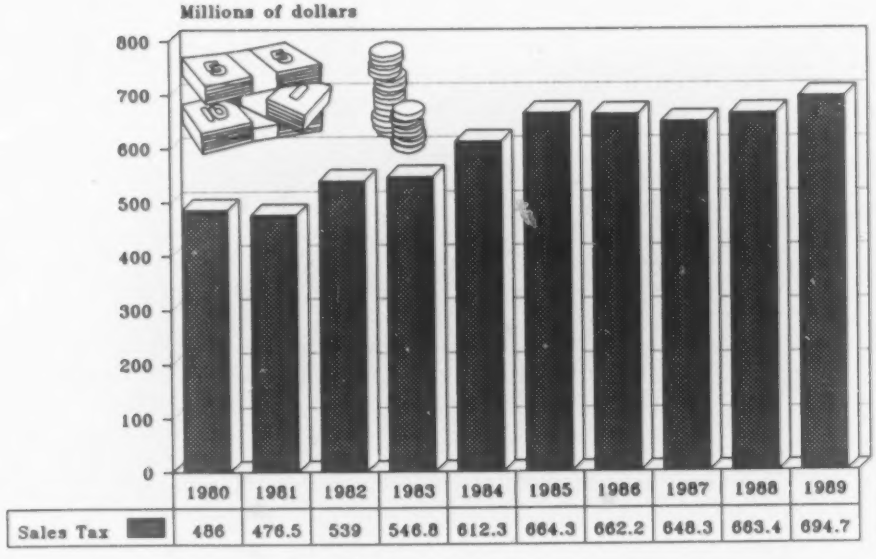
Sales & Use Tax Rates
Colorado Net Sales Tax Collections
Colorado Net Use Tax Collections
Consumer & Retailer Use Tax Gross Collections
Retail Sales by Business Class by County
Retail Trade Sales by County
Retail Sales by County
Number of Returns, Sales by Type of Sales & Sales Tax by County
Number of Returns, Retail Sales and Net Tax Collected by Business Class
Number of Returns, Gross Sales, Deductions and Net Taxable Sales by Business Class
Gross Sales, Retail Sales & Net Tax Collected for Selected Cities by County
Tourism Promotion Tax by County
Tourism Promotion Tax by Industry
Summary of Local Sales Tax Rates Number of Tax Jurisdictions by Tax Rate
City Sales Tax Not Collected by the State
City Sales Tax Rates Collected by the State
City Sales Tax Distribution Amounts
County Sales Tax Rates Collected by State
County Sales Tax Distribution Amounts

Sales and Use Tax Rates

DEFINITION OF TERMS:

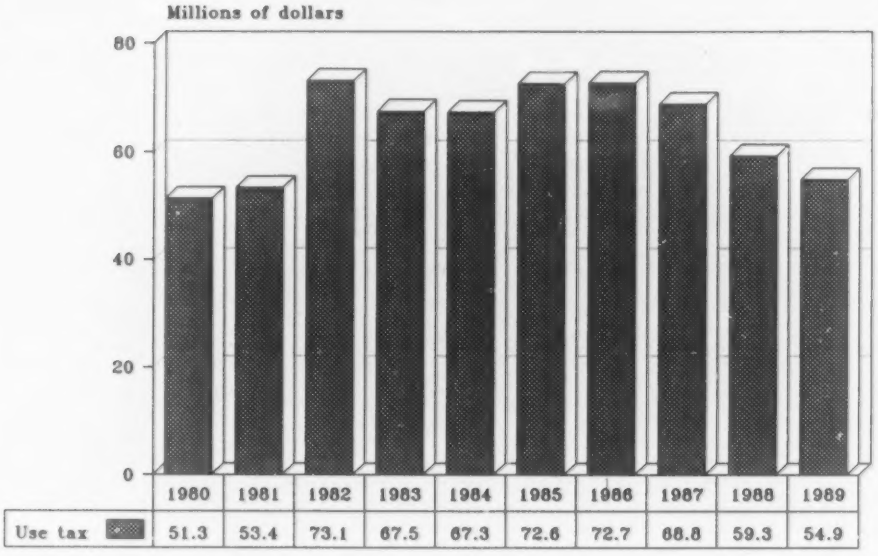
Gross Sales:	Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.
Wholesale Sales:	Sales to other licensed dealers for purpose of resale.
Retail Sales:	Gross sales less wholesale sales.
Total Deductions:	Sales for services and tangible personal property which are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to government, religious or charitable institutions; admissions; lodgings over 30 days; gasoline; cigarettes; food for off premises consumption; prescription drugs and prosthetic devices; certain machinery and machine tools; certain livestock and feed for livestock; seeds; newspapers; and fuel used in residences for light, heat and power.
Net Taxable Sales:	Gross sales less total deductions.
Filing Requirements:	Returns are due monthly if sales tax liability is $300 or more per month. If sales tax liability is under $300 a month, returns are due quarterly. Wholesale businesses only file annual returns.

Colorado Net Sales Tax Collection
Fiscal Years 1980–1989



	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Sales Tax	486	476.5	539	546.8	612.3	664.3	662.2	648.3	663.4	694.7

Colorado Net Use Tax Collections
Fiscal Years 1980–1989



Consumer & Retailer Use Tax Gross Collections
Fiscal Years Ended June 30, 1980-1989

Year	Consumer Use Tax	Retailer Use Tax
1989	$40,149,230	$15,887,504
1988	44,669,241	15,229,117
1987	54,522,704	14,846,445
1986	55,785,531	17,642,983
1985	54,722,228	19,112,101
1984	52,645,586	15,499,087
1983	52,960,479	14,962,441
1982	54,831,291	18,509,068
1981	38,602,788	15,632,487
1980	38,365,547	13,802,357

Retail Sales by Business Class and by County
Fiscal Year Ended June 30, 1989

Thousands of Dollars

County	Agriculture, Forestry & Fisheries	Mining	Contract Construction	Manufacturing	Transportation & Public Utilities	Wholesale Trade	Building Materials & Farm Equipment	General Merchandise	Food Stores	Auto Dealers & Service Stations
Adams	$14,309	$18,743	$69,566	$142,062	$219,010	$184,981	$137,660	$144,093	$409,864	$1,011,743
Alamosa	124	0	4,595	601	9,234	9,407	7,819	21,425	23,837	31,604
Arapahoe	18,108	8,644	39,492	158,626	243,239	208,717	244,836	515,208	673,762	1,165,634
Archuleta	89	37	867	476	2,806	1,466	7,293	952	9,242	1,410
Baca	1,686	0	486	185	2,140	1,248	3,170	1,131	5,285	10,118
Bent	82	0	8	133	2,927	3,111	393	196	4,529	7,327
Boulder	9,386	8,649	68,749	296,804	175,649	108,133	115,228	171,639	332,029	410,402
Chaffee	334	2,296	2,453	8,423	9,246	4,032	7,282	12,747	21,811	19,057
Cheyenne	114	0	13	79	1,689	5,949	1,317	44	502	3,136
Clear Creek	74	2	22	685	11,982	253	3,548	614	9,783	4,698
Conejos	25	27	416	7	3,048	5,692	1,537	9	6,823	3,888
Costilla	121	14	309	0	1,104	6	369	104	1,513	1,409
Crowley	0	0	40	131	2,015	7	1,153	15	3,319	2,118
Custer	8	0	223	55	5,072	4	382	231	1,930	699
Delta	1,739	4	2,545	7,675	24,530	6,181	7,224	7,941	27,163	28,422
Denver	9,723	21,579	119,547	573,644	687,466	1,090,373	297,715	250,195	661,820	807,371
Dolores	0	90	0	74	357	746	152	44	1,661	2,629
Douglas	2,895	56	8,926	14,088	46,992	10,364	20,346	16,943	63,872	38,101
Eagle	1,452	0	14,683	1,826	42,841	7,774	26,658	16,891	47,080	16,758
Elbert	23	0	1,547	348	2,609	245	982	46	4,325	1,653
El Paso	8,622	1,361	80,793	154,597	324,626	165,033	173,157	347,132	485,819	629,437
Fremont	455	2	14,291	11,959	22,213	4,763	11,197	22,216	35,077	30,019
Garfield	1,864	386	14,085	14,504	36,463	24,570	25,426	26,309	57,235	87,409
Gilpin	0	0	6	28	1,241	37	122	83	281	215
Grand	165	22	1,398	1,419	15,373	617	4,535	1,700	17,966	11,032
Gunnison	543	0	971	1,570	10,893	6,232	8,418	3,006	20,258	10,289
Hinsdale	51	0	48	1	594	3	524	96	852	748
Huerfano	175	385	920	24	2,946	2,395	757	195	6,936	5,738
Jackson	0	6	204	295	1,571	1,792	1,914	113	3,212	610
Jefferson	21,416	11,578	66,672	110,017	362,317	120,594	171,396	498,928	735,465	823,268
Kiowa	315	0	44	52	163	12	383	210	898	4,275
Kit Carson	704	0	1,494	3,279	5,696	14,565	7,158	2,457	9,247	20,845
Lake	0	0	377	207	9,073	128	1,733	882	8,186	9,380
La Plata	1,304	3,770	7,174	6,474	30,933	11,784	18,380	13,277	51,864	59,509
Larimer	10,492	2,384	36,530	96,199	111,633	48,621	87,124	131,285	245,725	344,161
Las Animas	454	839	382	7,409	9,776	7,335	3,164	9,680	19,216	22,751
Lincoln	120	0	1,404	2,587	8,146	2,332	3,909	441	4,940	27,419
Logan	411	1,911	4,427	4,919	14,205	12,701	-5,877	22,907	15,586	61,985
Mesa	14,834	4,528	21,386	26,979	68,858	70,646	36,138	68,800	136,501	204,208
Mineral	0	0	0	349	143	10	813	38	592	447
Moffat	467	5	1,400	422	9,013	14,160	3,151	9,876	22,795	21,997
Montezuma	805	3,213	3,154	2,269	15,068	3,435	6,281	18,564	29,366	32,340
Montrose	1,311	3,837	5,100	5,854	13,839	20,095	19,959	20,659	38,130	41,376
Morgan	2,414	2,392	7,764	10,650	17,646	10,123	10,181	8,097	26,941	71,002
Otero	3,935	0	2,244	5,801	16,757	7,843	7,497	10,336	23,104	29,526
Ouray	1	0	576	104	513	31	1,308	349	1,866	1,132
Park	130	1,036	857	186	2,099	2,269	4,029	366	2,683	3,076
Phillips	845	0	867	80	19,252	989	4,356	186	1,808	12,412
Pitkin	785	1,519	6,043	4,592	34,059	6,138	15,885	4,636	31,354	8,226
Prowers	177	4,378	2,848	24,760	3,774	6,275	10,104	12,338	20,025	30,446
Pueblo	3,881	194	14,369	264,380	103,083	57,955	34,607	108,399	165,809	224,485
Rio Blanco	0	2,315	2,074	1,349	3,102	5,779	2,978	589	9,463	4,625
Rio Grande	115	0	1,364	3,635	16,721	9,803	7,331	1,504	17,739	36,132
Routt	1,887	21,872	7,061	3,173	18,174	6,391	13,074	3,689	31,012	21,929
Saguache	148	0	260	22	1,990	21	3,038	25	4,038	5,767
San Juan	0	266	8	254	331	14	54	284	783	811
San Miguel	67	0	564	2,009	1,832	522	3,805	1,126	4,889	2,022
Sedgwick	0	0	337	2,127	1,589	1,317	5,645	487	3,925	11,225
Summit	641	0	7,947	1,055	32,595	2,548	9,937	16,394	36,541	32,594
Teller	264	0	892	511	8,563	470	6,185	3,494	15,189	3,107
Washington	7	0	497	144	18,544	362	2,575	529	4,073	8,477
Weld	12,148	21,760	33,298	41,633	100,113	62,968	61,061	90,100	118,701	253,130
Yuma	2,989	165	5,502	17,332	4,233	1,248	12,187	3,144	9,164	20,551
Out of State	266	6,472	4,655	227,597	163,340	162,736	38,510	128,253	37,636	456,295
STATE TOTALS	**$155,500**	**$157,237**	**$696,774**	**$2,268,729**	**$3,257,051**	**$2,526,151**	**$1,730,927**	**$2,753,627**	**$4,823,040**	**$7,254,605**

Retail Sales by Business Class and by County (cont'd)

Apparel & Accessory Stores	Furniture & Home Furnishings Stores	Eating & Drinking Places	Misc. Retail Stores	Finance, Insurance & Real Estate	Hotels & Other Lodging Places	Services Other Than Lodging	Govern-ment Facilities	Nonclassi-fiable Establish-ments	Total Retail Sales	Thousands of Dollars County
$52,695	$80,973	$154,649	$407,696	$1,276	$25,251	$227,341	$1,286	$0	$3,403,198	Adams
3,273	4,423	10,314	13,820	78	3,218	7,528	0	0	151,300	Alamosa
160,815	231,908	293,836	767,567	56,934	42,149	551,212	24	185	5,380,896	Arapahoe
690	1,114	4,889	6,303	154	4,535	2,911	0	0	45,236	Archuleta
257	120	1,109	7,120	27	801	3,079	661	0	38,623	Baca
207	2	699	1,548	11	638	463	0	0	22,274	Bent
73,513	63,602	205,773	433,455	2,162	29,655	244,528	5,656	0	2,755,012	Boulder
833	1,505	10,557	9,177	341	5,184	9,549	3	0	124,830	Chaffee
958	19	682	4,198	6	276	4,231	0	0	23,213	Cheyenne
1,026	675	8,354	8,009	50	1,389	5,299	8	0	56,971	Clear Creek
22	60	971	2,310	0	666	405	0	0	25,906	Conejos
0	152	477	2,065	0	405	281	0	0	8,329	Costilla
69	17	267	1,114	2	3	515	0	0	10,785	Crowley
0	7	398	1,507	60	314	306	14	0	11,210	Custer
2,268	2,869	6,135	19,436	105	1,260	5,658	0	0	151,155	Delta
179,802	270,660	479,185	1,184,798	24,326	209,172	1,022,586	15,517	1	7,905,480	Denver
2	0	397	1,084	21	63	460	2	0	7,782	Dolores
2,372	14,821	21,458	39,786	294	948	39,517	1,947	0	343,726	Douglas
20,205	11,765	71,497	88,284	23,350	69,678	33,020	308	0	494,090	Eagle
3	141	1,737	3,279	4	12	1,370	9	0	18,333	Elbert
98,016	133,495	302,845	517,413	25,738	100,509	334,625	7,265	356	3,890,839	El Paso
3,513	3,627	15,641	19,495	171	4,201	9,335	20	181	208,376	Fremont
7,515	9,518	29,379	43,985	642	15,883	56,036	97	0	451,806	Garfield
201	67	2,845	2,780	72	166	812	0	0	8,956	Gilpin
1,554	1,296	17,016	18,490	11,448	14,145	12,190	3	0	130,369	Grand
1,876	1,919	14,085	18,157	4,455	9,827	11,581	2,847	0	126,927	Gunnison
12	46	445	1,287	53	1,515	18	2	0	8,295	Hinsdale
228	210	2,900	3,112	273	871	971	0	0	29,036	Huerfano
52	12	918	1,398	0	318	1,860	0	0	14,275	Jackson
188,642	138,041	312,917	599,331	31,167	35,349	429,314	628	5	4,657,045	Jefferson
0	18	351	1,518	2	161	166	0	0	8,568	Kiowa
701	2,712	5,764	51,827	55	754	8,705	1,000	0	136,963	Kit Carson
770	368	4,134	3,715	89	1,500	1,103	0	0	41,625	Lake
11,182	10,400	34,138	55,872	3,181	27,427	22,466	51	0	369,186	La Plata
52,377	55,729	136,737	273,346	1,812	33,150	138,951	21,477	0	1,827,733	Larimer
789	734	6,941	19,613	160	3,196	3,391	106	0	115,936	Las Animas
75	550	4,829	25,443	18	1,637	1,254	0	0	85,104	Lincoln
5,215	3,549	11,844	33,294	92	2,507	11,790	132	0	213,352	Logan
25,638	31,459	61,053	136,410	1,127	18,868	69,315	1	18	1,016,765	Mesa
6	2	500	1,409	1	2,859	1,078	0	0	8,249	Mineral
1,545	685	5,696	15,365	257	2,499	7,242	1	0	116,576	Moffat
2,194	4,415	10,427	35,726	3	5,435	7,463	0	0	180,158	Montezuma
3,126	5,552	11,673	27,787	532	3,801	13,438	11	0	236,080	Montrose
2,781	3,423	12,384	34,042	529	2,110	18,058	4,724	0	245,261	Morgan
2,294	3,230	9,099	18,438	118	1,916	24,424	4,468	0	170,830	Otero
0	176	3,138	3,321	86	2,453	1,104	26	0	16,184	Ouray
128	805	2,843	5,101	4	1,547	457	27	0	27,643	Park
51	247	946	27,875	7	161	2,223	262	0	72,587	Phillips
35,150	18,780	79,151	93,534	29,674	40,166	41,618	0	0	451,310	Pitkin
3,654	2,095	8,724	17,892	18	3,264	5,436	4,157	0	160,365	Prowers
15,627	30,202	80,297	95,404	1,231	5,943	71,167	41	0	1,277,074	Pueblo
281	397	2,049	6,821	81	594	3,600	631	0	46,728	Rio Blanco
1,017	2,454	3,678	10,089	77	2,756	7,550	3	0	121,968	Rio Grande
7,031	3,150	29,179	39,084	13,315	16,857	15,144	42	0	252,064	Routt
0	56	787	8,108	0	121	167	10	0	24,558	Saguache
69	10	2,065	3,554	1,094	247	136	0	0	9,980	San Juan
878	1,208	8,366	8,673	4,598	2,958	872	0	54	44,443	San Miguel
217	357	969	2,784	30	538	1,445	553	0	33,545	Sedgwick
15,016	9,309	56,867	56,206	24,379	64,070	39,059	0	0	405,158	Summit
826	577	7,508	9,910	265	2,703	4,217	1	0	64,682	Teller
332	10	1,313	10,276	3	114	1,611	0	0	48,867	Washington
16,919	25,898	73,468	190,730	1,331	6,488	135,309	26	0	1,245,081	Weld
1,554	1,399	3,428	32,968	89	474	9,775	1,832	0	128,034	Yuma
26,172	23,705	69,609	263,568	67,522	3,385	331,478	0	2,991	2,014,190	Out of State
$1,034,236	**$1,216,745**	**$2,722,330**	**$5,847,707**	**$335,000**	**$841,580**	**$4,018,213**	**$75,879**	**$3,789**	**$41,719,120**	**STATE TOTALS**

Retail Trade Sales by County
Calendar Years 1979-1988
Thousands of Dollars

County	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988
Adams	$1,443,045	$1,477,913	$1,771,362	$1,778,299	$1,947,911	$2,115,045	$2,225,815	$2,118,974	$2,098,902	$2,240,297
Alamosa	69,915	83,320	87,228	83,472	85,553	92,805	99,104	103,401	101,832	108,425
Arapahoe	1,801,115	2,012,420	2,473,841	2,664,612	3,094,888	3,414,483	3,667,771	3,711,620	3,665,429	3,975,658
Archuleta	16,437	21,050	23,458	26,952	26,466	32,062	33,146	30,930	31,064	29,545
Baca	36,032	35,119	35,590	30,298	30,249	28,864	27,833	22,445	24,058	26,994
Bent	14,457	14,871	15,310	17,522	17,179	16,241	16,970	13,479	13,396	14,389
Boulder	892,671	926,876	1,040,162	1,123,879	1,280,058	1,406,317	1,494,466	1,518,046	1,600,155	1,740,441
Chaffee	67,335	68,425	71,046	69,752	72,551	75,357	78,886	78,453	75,612	83,028
Cheyenne	13,794	15,157	15,562	18,572	19,072	18,880	10,664	8,499	7,641	9,196
Clear Creek	25,146	17,146	31,722	30,561	31,694	34,839	40,535	34,860	34,252	41,081
Conejos	13,315	14,418	16,155	16,299	16,529	16,958	15,490	14,793	14,806	18,393
Costilla	3,549	3,430	3,710	4,489	4,318	4,191	4,583	4,647	4,883	7,513
Crowley	5,632	4,824	7,912	9,682	6,954	7,194	7,226	6,636	7,643	7,637
Custer	3,021	3,538	3,577	4,287	5,021	5,031	5,471	4,338	4,700	5,349
Delta	80,695	82,955	89,784	93,404	94,117	96,059	91,356	84,382	86,482	95,001
Denver	3,126,169	3,249,582	3,651,840	3,535,334	3,625,537	3,861,028	4,056,661	3,923,274	3,872,753	4,012,773
Dolores	4,312	4,516	4,540	4,263	5,471	5,406	4,828	4,450	4,994	5,759
Douglas	63,610	68,242	83,959	93,078	117,408	140,695	163,700	178,765	198,568	207,657
Eagle	122,718	142,145	158,565	166,794	175,818	197,947	214,440	222,201	231,881	268,463
Elbert	13,785	13,773	14,105	14,833	14,420	14,927	15,389	14,287	14,831	12,612
El Paso	1,363,363	1,436,834	1,623,043	1,741,079	2,003,870	2,185,146	2,432,382	2,479,889	2,546,911	2,620,864
Fremont	91,165	95,418	101,050	104,561	117,270	127,895	129,188	127,317	133,111	134,927
Garfield	148,046	172,572	217,733	238,662	215,659	218,171	217,532	200,832	211,864	263,811
Gilpin	5,312	6,414	7,080	6,475	6,638	6,532	6,916	6,883	7,195	7,936
Grand	45,318	49,296	54,098	54,671	58,511	63,214	66,884	67,572	66,892	72,640
Gunnison	56,232	62,000	65,637	65,169	68,130	70,103	70,643	68,966	70,929	75,065
Hinsdale	2,097	2,541	3,083	3,573	4,427	5,150	4,538	3,935	4,314	4,298
Huerfano	20,868	23,613	24,444	24,705	25,541	24,474	24,597	21,415	20,469	20,731
Jackson	10,540	12,925	9,917	9,658	7,920	8,473	8,319	7,860	9,698	8,854
Jefferson	1,797,733	2,083,473	2,222,787	2,353,615	2,702,498	2,937,680	3,052,420	3,120,590	3,215,663	3,408,700
Kiowa	7,242	7,500	6,836	7,392	9,468	8,821	8,396	8,501	8,004	8,026
Kit Carson	74,616	82,840	82,800	81,195	106,516	89,726	84,110	72,359	79,559	103,263
Lake	36,252	41,247	43,144	32,418	27,719	27,531	28,547	27,567	25,572	27,799
La Plata	139,323	161,115	187,240	196,395	219,062	241,881	242,119	240,565	233,054	247,795
Larimer	730,974	756,498	818,399	835,370	934,178	1,023,458	1,100,700	1,120,223	1,144,517	1,260,179
Las Animas	42,676	45,337	47,011	46,270	48,350	48,509	48,338	48,528	57,354	75,622
Lincoln	39,434	48,564	58,052	54,246	54,238	65,787	56,608	57,433	49,446	55,276
Logan	122,721	136,313	141,107	142,587	149,477	150,740	147,823	139,412	132,658	151,073
Mesa	468,763	550,957	717,276	705,417	656,350	624,797	637,089	593,524	609,455	655,409
Mineral	2,706	3,584	3,529	3,347	3,314	3,098	3,304	2,909	2,903	3,067
Moffat	93,063	93,162	96,090	99,192	90,746	93,482	88,259	89,967	75,348	77,854
Montezuma	91,587	103,265	114,004	107,650	121,337	124,750	129,056	125,244	121,009	133,685
Montrose	111,974	117,797	127,170	124,799	133,791	132,688	133,354	137,022	143,287	160,004
Morgan	135,713	154,763	189,796	195,103	192,142	197,144	185,847	185,531	184,339	173,481
Otero	86,427	93,655	93,436	94,982	98,445	105,519	108,420	104,052	107,355	100,905
Ouray	5,101	6,521	7,081	7,463	7,375	8,006	8,092	8,331	9,426	11,955
Park	12,802	12,706	14,855	15,083	15,218	13,993	15,693	15,782	15,268	18,102
Phillips	45,078	54,865	56,893	52,934	57,195	64,059	53,438	48,143	41,805	43,852
Pitkin	124,587	127,106	134,529	140,204	147,310	163,530	184,512	199,806	228,594	266,473
Prowers	102,418	107,288	117,757	96,394	100,787	108,478	113,861	99,478	97,563	103,921
Pueblo	557,930	555,901	603,036	586,975	595,828	648,361	663,781	684,632	688,333	743,154
Rio Blanco	21,968	25,191	39,804	34,354	26,230	25,987	24,770	23,717	26,272	26,577
Rio Grande	55,841	63,093	74,832	76,764	75,490	83,998	96,189	74,712	75,958	77,027
Routt	82,905	89,145	93,267	93,566	95,971	102,166	108,866	108,386	112,907	142,852
Saguache	12,032	15,481	16,278	14,597	15,478	17,605	17,067	15,435	17,317	17,291
San Juan	2,965	3,450	4,083	5,225	5,234	5,332	5,661	5,799	6,258	7,505
San Miguel	14,527	15,899	13,552	14,957	14,687	17,265	20,073	21,201	24,893	31,512
Sedgwick	28,582	32,404	34,923	33,149	31,633	29,040	29,127	24,153	24,511	22,826
Summit	82,220	95,086	108,427	123,096	134,458	146,480	162,686	163,231	179,373	209,191
Teller	23,218	26,865	32,131	32,718	35,960	39,812	40,266	40,919	43,207	44,807
Washington	21,975	24,697	26,640	25,593	26,385	29,670	28,293	23,495	25,451	30,888
Weld	491,197	502,358	571,908	581,551	636,302	651,167	681,511	667,577	700,402	796,892
Yuma	90,210	99,315	104,584	96,496	88,687	89,030	81,264	68,145	71,864	80,547
Out of State	139,229	238,348	271,282	350,155	388,022	616,566	713,685	809,223	739,893	963,122
TOTALS	$15,457,683	$16,697,124	$18,979,852	$19,495,987	$21,225,061	$23,029,665	$24,338,538	$24,258,741	$24,484,092	$26,399,789

NOTE: Retail trade consists of retail sales in the building materials and farm equipment, general merchandise, food stores, auto dealers and gas stations, clothing stores, furniture stores, eating and drinking places, and miscellaneous retail stores categories.

Retail Sales by County
Calendar Years 1979-1988
Thousands of Dollars

County	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988
Adams	$2,198,059	$2,390,634	$2,791,783	$2,848,850	$3,064,906	$3,493,417	$3,710,615	$3,476,960	$3,201,267	$3,248,234
Alamosa	94,485	106,933	117,044	115,782	118,988	128,976	132,270	136,394	131,488	144,941
Arapahoe	2,445,022	2,752,004	3,326,031	3,689,473	4,163,071	4,685,336	5,318,152	5,378,657	4,918,739	5,252,918
Archuleta	20,538	25,782	30,905	37,914	44,025	41,209	43,612	41,572	40,692	49,095
Baca	47,512	44,675	40,899	36,915	37,813	34,693	39,443	29,785	31,647	36,988
Bent	17,702	18,477	20,463	22,257	21,604	20,868	20,468	17,351	17,440	21,174
Boulder	1,356,351	1,421,250	1,576,480	1,777,661	1,959,505	2,211,210	2,355,011	2,258,044	2,394,514	2,677,709
Chaffee	90,164	94,612	97,643	99,078	102,471	108,309	113,331	114,391	110,009	116,862
Cheyenne	18,035	20,160	22,440	27,623	28,775	27,904	19,991	18,045	17,204	20,738
Clear Creek	33,251	36,938	41,090	42,485	45,187	50,018	56,219	55,348	52,538	59,781
Conejos	21,328	22,791	27,405	25,806	27,090	29,571	25,538	22,446	22,257	26,831
Costilla	4,293	4,460	5,006	6,234	6,068	8,693	8,130	6,395	6,698	9,610
Crowley	6,609	5,806	9,051	10,943	8,363	8,809	9,105	8,443	9,838	12,832
Custer	3,393	4,010	4,240	4,767	6,084	6,686	7,020	5,918	7,590	11,727
Delta	118,470	124,324	141,295	136,230	132,081	138,275	142,260	133,679	137,639	146,909
Denver	6,272,877	6,617,915	7,486,572	7,523,148	7,427,432	8,152,783	8,234,815	8,028,741	7,534,445	7,804,410
Dolores	5,724	6,739	6,025	5,916	6,829	6,564	6,013	5,776	6,642	7,339
Douglas	101,306	109,766	134,560	151,697	217,974	233,145	256,718	261,555	291,872	323,823
Eagle	183,456	212,306	235,884	246,194	262,385	301,450	329,240	333,634	364,887	435,904
Elbert	16,190	16,035	16,967	18,467	19,144	19,467	19,081	19,016	19,703	18,262
El Paso	1,996,089	2,099,121	2,338,319	2,592,644	3,037,785	3,422,574	3,890,663	3,953,853	3,631,662	3,779,770
Fremont	125,873	135,107	144,019	151,661	163,139	180,479	178,467	172,932	177,592	201,187
Garfield	224,194	263,651	348,773	383,893	353,850	366,689	366,620	370,028	383,039	416,814
Gilpin	6,667	7,947	8,525	8,321	8,172	8,705	8,949	8,655	9,124	10,203
Grand	68,727	76,401	82,200	87,036	98,035	114,163	111,007	113,417	114,594	121,411
Gunnison	80,802	92,941	95,253	98,057	100,432	103,294	108,008	109,565	113,117	120,909
Hinsdale	3,176	3,901	4,591	5,306	6,532	6,860	6,357	5,549	6,121	6,380
Huerfano	29,070	32,163	32,345	36,974	33,874	35,075	36,720	29,396	29,442	29,965
Jackson	25,803	32,259	27,042	26,006	17,489	18,693	17,338	14,135	15,492	15,795
Jefferson	2,445,549	2,682,141	2,941,497	3,231,241	3,621,454	3,988,395	4,141,478	4,154,981	4,258,670	4,585,318
Kiowa	8,711	9,186	8,352	9,038	10,338	9,757	9,286	9,306	9,020	9,095
Kit Carson	90,939	98,872	101,501	101,448	126,723	110,607	103,520	95,952	100,535	134,750
Lake	45,486	52,744	54,301	42,838	37,039	38,097	39,704	37,722	34,375	39,802
La Plata	212,125	235,875	272,481	285,679	308,377	336,930	338,557	337,975	329,994	352,433
Larimer	1,024,304	1,047,388	1,106,489	1,169,037	1,287,479	1,434,035	1,564,537	1,617,287	1,642,500	1,750,066
Las Animas	61,588	66,702	69,092	69,287	70,790	72,504	74,025	73,490	86,618	108,591
Lincoln	59,964	71,141	83,214	83,050	82,720	97,156	89,499	96,187	89,200	77,404
Logan	379,335	378,162	435,278	207,278	210,667	225,953	221,402	203,634	187,118	201,279
Mesa	751,007	883,277	1,142,690	1,085,592	1,017,808	962,786	913,263	851,834	850,664	969,605
Mineral	4,008	5,314	5,448	5,117	5,041	5,036	5,283	5,137	6,256	8,850
Moffat	142,518	161,680	177,726	188,457	166,223	176,241	125,287	127,572	107,471	116,635
Montezuma	137,043	155,965	174,187	160,778	177,616	172,800	176,571	172,199	161,238	174,184
Montrose	161,385	165,247	181,915	180,609	182,841	188,257	185,978	189,554	199,213	221,706
Morgan	208,338	254,669	311,763	279,009	250,236	263,774	255,345	247,712	255,846	250,963
Otero	132,785	150,933	151,638	141,002	155,728	153,920	169,071	173,973	172,762	168,044
Ouray	6,758	8,685	9,180	9,770	9,933	10,824	11,521	11,744	13,198	16,092
Park	15,943	15,866	18,338	19,004	19,672	19,425	20,848	20,444	20,127	26,408
Phillips	59,462	73,826	77,689	76,814	81,455	90,581	80,896	72,753	64,045	67,235
Pitkin	202,087	213,843	227,979	232,416	248,225	269,557	288,922	312,249	357,300	418,256
Prowers	128,170	139,351	163,432	168,353	460,893	263,750	251,093	215,817	227,707	165,255
Pueblo	1,394,686	1,404,499	1,456,860	1,184,549	1,043,653	1,185,116	1,160,692	1,055,324	1,133,766	1,282,983
Rio Blanco	51,650	70,400	106,379	93,578	75,780	73,244	80,020	70,119	65,439	42,984
Rio Grande	77,878	90,918	113,030	112,882	107,936	118,913	131,292	105,441	108,707	117,307
Routt	151,727	168,177	184,447	182,811	186,668	206,147	218,485	194,534	239,159	241,320
Saguache	15,211	19,421	20,106	18,224	18,747	21,505	20,947	19,333	21,319	20,131
San Juan	3,829	4,701	5,577	6,712	7,567	7,613	7,783	7,898	8,582	10,902
San Miguel	17,773	19,102	16,268	18,467	19,043	22,625	27,692	29,976	37,481	43,360
Sedgwick	33,166	37,500	40,194	38,842	38,285	35,615	35,503	29,623	31,302	30,805
Summit	124,434	154,229	173,999	212,977	228,116	247,756	293,948	291,606	311,211	358,019
Teller	29,420	33,795	39,017	40,067	44,950	50,683	52,627	53,781	61,948	61,669
Washington	35,011	40,849	46,814	47,249	46,829	50,191	54,517	47,918	45,830	52,018
Weld	760,220	781,318	909,429	995,204	1,022,895	1,111,048	1,118,319	1,044,150	1,095,657	1,206,397
Yuma	117,224	130,889	137,875	132,760	120,310	124,292	109,723	94,410	99,546	125,548
Out of State	639,131	848,322	1,005,876	1,211,491	1,102,503	1,265,755	1,422,117	1,551,470	1,484,986	1,902,207
TOTALS	**$25,344,038**	**$27,456,115**	**$31,184,940**	**$32,240,972**	**$34,113,638**	**$37,374,805**	**$39,370,930**	**$38,752,784**	**$37,716,083**	**$40,485,964**

NOTE: Sum of items may not equal totals because of rounding.

Number of Returns, Sales by Type of Sales and Sales Tax by County
Fiscal Year Ended June 30, 1989

County	Number of Returns	Percent of State Total	Gross Sales	Percent of State Total	Wholesale Sales	Percent of State Total
Adams	37,322	5.84	$5,765,077	9.69	$2,363,601	13.31
Alamosa	3,651	0.57	175,375	0.29	24,073	0.14
Arapahoe	63,125	9.87	7,752,154	13.02	2,368,091	13.33
Archuleta	2,135	0.33	55,148	0.09	3,579	0.02
Baca	1,505	0.24	47,952	0.08	9,328	0.05
Bent	1,097	0.17	25,202	0.04	2,919	0.02
Boulder	40,117	6.27	4,391,763	7.38	1,629,075	9.17
Chaffee	4,711	0.74	162,137	0.27	37,306	0.21
Cheyenne	1,090	0.17	24,286	0.04	1,073	0.01
Clear Creek	3,418	0.53	64,967	0.11	7,999	0.05
Conejos	1,563	0.24	29,893	0.05	3,996	0.02
Costilla	886	0.14	14,620	0.02	6,290	0.04
Crowley	646	0.10	16,587	0.03	537	0.00
Custer	963	0.15	11,870	0.02	664	0.00
Delta	5,089	0.80	216,247	0.36	65,096	0.37
Denver	87,774	13.72	13,232,737	22.23	5,327,265	29.99
Dolores	596	0.09	8,382	0.01	603	0.00
Douglas	8,468	1.32	426,398	0.72	78,441	0.44
Eagle	10,081	1.58	508,392	0.85	14,298	0.08
Elbert	1,372	0.21	20,110	0.03	1,774	0.01
El Paso	59,467	9.30	4,807,296	8.08	916,456	5.16
Fremont	6,001	0.94	271,456	0.46	63,089	0.36
Garfield	9,393	1.47	518,480	0.87	66,682	0.38
Gilpin	1,066	0.17	11,115	0.02	2,161	0.01
Grand	6,036	0.94	169,762	0.29	39,390	0.22
Gunnison	5,299	0.83	142,337	0.24	15,411	0.09
Hinsdale	801	0.13	6,605	0.01	302	0.00
Huerfano	2,099	0.33	32,673	0.05	3,635	0.02
Jackson	955	0.15	26,810	0.05	12,536	0.07
Jefferson	64,074	10.02	5,457,373	9.17	800,334	4.51
Kiowa	614	0.10	12,697	0.02	4,130	0.02
Kit Carson	2,453	0.38	145,128	0.24	8,160	0.05
Lake	1,846	0.29	45,052	0.08	3,419	0.02
La Plata	9,211	1.44	414,580	0.70	45,389	0.26
Larimer	34,015	5.32	2,354,912	3.96	521,491	2.94
Las Animas	3,240	0.51	126,693	0.22	12,748	0.07
Lincoln	1,916	0.30	91,854	0.15	6,750	0.04
Logan	5,167	0.81	275,194	0.46	61,846	0.35
Mesa	17,680	2.76	1,212,262	2.04	195,502	1.10
Mineral	614	0.10	9,996	0.02	1,751	0.01
Moffat	3,027	0.47	132,053	0.22	15,469	0.09
Montezuma	4,434	0.69	213,607	0.36	33,441	0.19
Montrose	5,675	0.89	292,009	0.49	55,933	0.31
Morgan	6,032	0.94	335,741	0.56	90,473	0.51
Otero	4,655	0.73	223,364	0.38	52,530	0.30
Ouray	1,451	0.23	18,477	0.03	2,293	0.01
Park	1,797	0.28	30,215	0.05	2,570	0.01
Phillips	1,674	0.26	92,362	0 16	19,776	0.11
Pitkin	8,808	1.38	482,179	0.81	30,870	0.17
Prowers	3,524	0.55	206,739	0.35	46,378	0.26
Pueblo	19,171	3.00	1,545,602	2.60	268,527	1.51
Rio Blanco	2,166	0.34	50,464	0.08	3,741	0.02
Rio Grande	3,386	0.53	145,899	0.25	23,936	0.13
Routt	5,867	0.92	270,611	0.45	18,544	0.10
Saguache	1,203	0.19	28,341	0.05	3,781	0.02
San Juan	940	0.15	10,160	0.02	173	0.00
San Miguel	2,174	0.34	48,207	0.08	3,760	0.02
Sedgwick	1,321	0.21	41,522	0.07	7,981	0.04
Summit	9,491	1.48	422,138	0.71	16,983	0.10
Teller	3,633	0.57	70,801	0.12	6,122	0.03
Washington	1,573	0.25	55,761	0.09	6,894	0.04
Weld	23,570	3.69	1,675,722	2.82	425,353	2.39
Yuma	3,516	0.55	148,167	0.25	17,936	0.10
Out of State	12,948	2.02	3,894,814	6.54	1,881,924	10.59
STATE TOTALS	**639,592**	**100.00**	**$59,518,527**	**100.00**	**$17,762,580**	**100.00**

Number of Returns, Sales by Type of Sales and Sales Tax by County (cont'd)

County	Total Deductions	Percent of State Total	Retail Sales	Percent of State Total	Net Taxable Sales	Percent of State Total	Net Sales Tax
Adams	$4,131,118	11.19	$3,401,475	8.15	$1,633,959	7.23	$47,387
Alamosa	92,377	0.25	151,302	0.36	82,998	0.37	2,407
Arapahoe	4,740,862	12.84	5,384,063	12.89	3,011,292	13.32	87,331
Archuleta	20,769	0.06	51,569	0.12	34,379	0.15	997
Baca	32,415	0.09	38,625	0.09	15,537	0.07	451
Bent	16,201	0.04	22,283	0.05	9,002	0.04	261
Boulder	2,971,885	8.05	2,762,688	6.62	1,419,878	6.28	41,178
Chaffee	94,092	0.25	124,831	0.30	68,044	0.30	1,973
Cheyenne	15,692	0.04	23,213	0.06	8,594	0.04	249
Clear Creek	36,731	0.10	56,968	0.14	28,236	0.12	819
Conejos	22,127	0.06	25,896	0.06	7,765	0.03	225
Costilla	8,744	0.02	8,331	0.02	5,876	0.03	170
Crowley	11,961	0.03	16,050	0.04	4,626	0.02	134
Custer	7,552	0.02	11,206	0.03	4,319	0.02	125
Delta	140,317	0.38	151,151	0.36	75,930	0.34	2,202
Denver	8,998,390	24.38	7,905,472	18.93	4,234,347	18.73	122,801
Dolores	4,390	0.01	7,779	0.02	3,992	0.02	116
Douglas	230,185	0.62	347,957	0.83	196,213	0.87	5,691
Eagle	154,247	0.42	494,094	1.18	354,145	1.57	10,271
Elbert	12,270	0.03	18,336	0.04	7,840	0.03	227
El Paso	2,622,815	7.10	3,890,840	9.32	2,184,480	9.66	63,353
Fremont	169,563	0.46	208,367	0.50	101,893	0.45	2,955
Garfield	272,851	0.74	451,798	1.08	245,628	1.09	7,124
Gilpin	4,490	0.01	8,954	0.02	6,625	0.03	192
Grand	81,029	0.22	130,372	0.31	88,733	0.39	2,573
Gunnison	63,110	0.17	126,926	0.30	79,227	0.35	2,298
Hinsdale	2,335	0.01	6,303	0.02	4,270	0.02	124
Huerfano	19,880	0.05	29,037	0.07	12,793	0.06	371
Jackson	20,055	0.05	14,274	0.03	6,756	0.03	196
Jefferson	2,814,726	7.62	4,657,039	11.15	2,642,647	11.69	76,640
Kiowa	9,404	0.03	8,567	0.02	3,293	0.01	95
Kit Carson	89,636	0.24	136,968	0.33	55,492	0.25	1,609
Lake	26,893	0.07	41,634	0.10	18,159	0.08	527
La Plata	190,755	0.52	369,190	0.88	223,824	0.99	6,491
Larimer	1,329,174	3.60	1,833,421	4.39	1,025,738	4.54	29,748
Las Animas	85,351	0.23	115,945	0.28	43,342	0.19	1,257
Lincoln	62,353	0.17	85,104	0.20	29,501	0.13	856
Logan	152,263	0.41	213,348	0.51	122,931	0.54	3,565
Mesa	662,427	1.79	1,016,760	2.44	549,836	2.43	15,946
Mineral	6,002	0.02	8,245	0.02	3,994	0.02	116
Moffat	65,607	0.18	116,584	0.28	66,446	0.29	1,927
Montezuma	117,893	0.32	180,166	0.43	95,714	0.42	2,776
Montrose	161,300	0.44	236,076	0.57	130,709	0.58	3,791
Morgan	237,436	0.64	245,269	0.59	98,305	0.43	2,851
Otero	151,076	0.41	170,833	0.41	72,287	0.32	2,097
Ouray	7,307	0.02	16,184	0.04	11,170	0.05	324
Park	16,946	0.05	27,646	0.07	13,269	0.06	385
Phillips	74,731	0.20	72,586	0.17	17,632	0.08	511
Pitkin	153,754	0.42	451,309	1.08	328,425	1.45	9,525
Prowers	133,243	0.36	160,360	0.38	73,496	0.33	2,131
Pueblo	983,349	2.66	1,277,074	3.06	562,253	2.49	16,306
Rio Blanco	23,975	0.06	46,723	0.11	26,490	0.12	768
Rio Grande	92,344	0.25	121,963	0.29	53,555	0.24	1,553
Routt	113,734	0.31	252,067	0.60	156,877	0.69	4,550
Saguache	19,042	0.05	24,560	0.06	9,299	0.04	270
San Juan	2,841	0.01	9,987	0.02	7,319	0.03	212
San Miguel	15,010	0.04	44,447	0.11	33,197	0.15	963
Sedgwick	27,533	0.07	33,541	0.08	13,989	0.06	406
Summit	124,003	0.34	405,155	0.97	298,135	1.32	8,646
Teller	32,557	0.09	64,580	0.15	38,244	0.17	1,109
Washington	41,887	0.11	48,867	0.12	13,874	0.06	402
Weld	1,040,225	2.82	1,250,369	2.99	635,497	2.81	18,430
Yuma	95,979	0.26	130,231	0.31	52,188	0.23	1,514
Out of State	2,756,292	7.47	2,012,890	4.82	1,138,522	5.04	33,018
STATE TOTALS	$36,915,504	100.00	$41,755,947	100.00	$22,603,023	100.00	$655,520

Number of Returns, Retail Sales and Net Tax Collected by Business Class Fiscal Year Ended June 30, 1989

Thousands of Dollars

Business Class	Monthly Average No. of Returns	Retail Sales	Net Tax Collected
AGRICULTURE, FORESTRY AND FISHERIES	344	$ 155,500	$ 1,570
MINING	136	$ 157,229	$ 1,832
CONTRACT CONSTRUCTION	1,059	$ 703,110	$ 6,003
MANUFACTURING	2,020	$ 2,268,738	$ 22,860
TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS AND SANITARY SERVICES	2,203	$ 3,256,957	$ 43,195
WHOLESALE TRADE	2,670	$ 2,526,152	$ 30,231
RETAIL TRADE:			
Building Materials, Hardware and Farm Equipment:			
Lumber and Other Building Material Dealers	658	$ 929,007	$ 21,989
Heating and Plumbing Equipment Dealers	137	125,310	1,503
Paint, Glass and Wallpaper Stores	302	116,210	2,499
Electrical Supply Stores	170	185,991	3,402
Hardware Stores	479	272,989	6,379
Farm Equipment Stores	132	101,380	2,040
Subtotal	**1,878**	**$ 1,730,887**	**$ 37,813**
General Merchandise:			
Department Stores	186	$ 1,757,481	$ 47,157
Mail-Order Houses	171	203,735	3,643
Limited-Price Variety Stores	94	351,552	8,824
Merchandise Vending Machine Operators	168	36,378	742
Direct Selling Organizations	921	100,975	2,248
Miscellaneous General Merchandise Stores	449	303,501	6,965
Subtotal	**1,989**	**$ 2,753,622**	**$ 69,580**
Food Stores:			
Grocery Stores	1,488	$ 4,602,815	$ 33,172
Meat and Fish Markets	45	38,685	91
Fruit and Vegetable Markets	34	6,551	65
Candy, Nut and Confectionery Stores	84	19,061	184
Dairy Products Stores	167	45,680	681
Retail Bakeries	264	43,742	746
Miscellaneous Food Stores	177	65,367	742
Subtotal	**2,259**	**$ 4,821,900**	**$ 35,681**
Automotive Dealers and Service Stations:			
M.V. Dealers (New and Used Cars)	711	$ 4,055,085	$ 74,660
M.V. Dealers (Used Cars Only)	932	596,835	11,298
Tire, Battery, and Accessory Dealers	914	477,325	9,935
Gasoline Service Stations	1,147	1,952,617	8,225
Mobile Home and Trailer Dealers	57	20,047	276
Miscellaneous Aircraft, Marine and Automotive Dealers	122	152,578	1,686
Subtotal	**3,883**	**$ 7,254,487**	**$106,080**

Number of Returns, Retail Sales and Net Tax Collected by Business Class (cont'd)

Apparel and Accessories:			
Men's/Boy's Clothing and Furnishing Stores	241	$ 117,225	$ 3,227
Women's Ready-to-Wear Stores	656	263,084	7,083
Women's Accessory and Specialty Stores	56	7,324	195
Children's and Infants' Wear Stores	75	22,049	542
Family Clothing Stores	279	382,061	10,266
Shoe Stores	423	146,770	3,896
Custom Tailors	52	6,923	142
Furriers and Fur Shops	32	17,571	274
Miscellaneous Apparel and Accessory Stores	230	71,217	1,794
Subtotal	**2,044**	**$ 1,034,224**	**$ 27,418**
Furniture, Home Furnishings and Equipment:			
Furniture, Home Furnishings and Equipment Stores	1,924	$ 821,942	$ 17,052
Household Appliance Stores	372	153,444	3,771
Radio, Television, and Music Stores	567	241,362	5,652
Subtotal	**2,863**	**$ 1,216,748**	**$ 26,475**
Eating and Drinking Places:			
Eating Places	3,071	$ 1,276,563	$ 34,908
Drinking Places	3,204	1,446,816	38,544
Subtotal	**6,275**	**$ 2,723,379**	**$ 73,453**
Miscellaneous Retail Stores:			
Drug and Proprietary Stores	442	$ 499,216	$ 6,851
Liquor Stores	1,057	468,253	12,385
Antique and Secondhand Stores	819	115,640	2,793
Book and Stationery Stores	847	569,262	10,291
Sporting Goods and Bicycle Shops	1,034	435,615	10,649
Farm and Garden Supply Stores	723	513,952	5,411
Jewelry Stores	539	180,327	3,568
Fuel and Ice Dealers	272	80,686	528
Retail Stores Not Elsewhere Classified	7,370	2,984,750	45,523
Subtotal	**13,103**	**$ 5,847,700**	**$ 97,998**
FINANCE, INSURANCE AND REAL ESTATE	687	$ 334,875	$ 7,482
HOTELS AND OTHER LODGING PLACES	1,172	$ 841,590	$ 21,883
PERSONAL SERVICES OTHER THAN LODGING	8,635	$ 4,046,814	$ 44,953
GOVERNMENT FACILITIES	64	$ 74,498	$ 870
NONCLASSIFIABLE ESTABLISHMENTS	14	$ 7,538	$ 142
STATE TOTALS	**53,299**	**$41,755,947**	**$655,520**

Number of Returns, Gross Sales, Deductions and Net Taxable Sales by Business Class Fiscal Year Ended June 30, 1989

Thousands of Dollars

Business Class	Monthly Average No. Of Returns	Gross Sales	Total Deductions	Net Taxable Sales	Percent of Total Net Taxable Sales
AGRICULTURE, FORESTRY & FISHERIES	344	$ 274,189	$ 220,044	$ 54,145	0.2%
MINING	136	235,646	172,427	63,220	0.3%
CONTRACT CONSTRUCTION	1,059	841,576	634,574	207,002	0.9%
MANUFACTURING	2,020	6,094,862	5,306,634	788,228	3.5%
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES	2,203	3,581,105	2,091,694	1,489,411	6.6%
WHOLESALE TRADE	2,671	8,930,561	7,888,184	1,042,377	4.6%
RETAIL TRADE:					
Building Materials and Farm Equipment	1,879	2,184,154	880,308	1,303,847	5.8%
General Merchandise	1,990	2,927,401	528,190	2,399,211	10.6%
Food Stores	2,260	5,441,879	4,211,554	1,230,325	5.4%
Automotive Dealers and Service Stations	3,883	9,455,667	5,797,881	3,657,786	16.2%
Apparel and Accessory Stores	2,043	1,052,225	106,799	945,426	4.2%
Furniture and Home Furnishings Stores	2,862	1,353,617	440,740	912,876	4.0%
Eating and Drinking Places	6,275	2,818,230	285,482	2,532,747	11.2%
Miscellaneous Retail Stores	13,104	8,135,532	4,756,494	3,379,038	14.9%
FINANCE, INSURANCE AND REAL ESTATE	687	374,460	116,483	257,977	1.1%
HOTELS AND OTHER LODGING PLACES	1,172	849,075	94,515	754,559	3.3%
SERVICES OTHER THAN LODGING	8,635	4,879,971	3,329,994	1,549,977	6.8%
GOVERNMENT FACILITIES	64	80,136	50,150	29,986	0.1%
NONCLASSIFIABLE ESTABLISHMENTS	14	8,241	3,357	4,885	*
STATE TOTALS 1/	**53,301**	**$59,518,527**	**$36,915,504**	**$22,603,023**	**100.0%**

1/ Sum of items may not equal totals because of rounding.
* Less than 0.05 percent.

Gross Sales, Retail Sales and Net Tax Collected For Selected Cities by County Fiscal Year Ended June 30, 1989

County/City	Gross Sales	Retail Sales	Net Tax Collections
ADAMS:	$ 5,765,076,586	$ 3,401,475,201	$ 47,387,011
Aurora	490,864,205	390,509,012	6,206,900
Bennett	12,211,005	10,843,705	75,263
Brighton	185,432,350	158,975,856	2,304,791
Broomfield	65,462,334	43,815,255	569,321
Commerce City	1,108,500,550	683,485,040	6,843,387
Federal Heights	169,054,223	145,099,301	2,192,718
Northglenn	331,942,196	283,363,736	5,330,021
Strasburg	1,812,693	1,758,104	25,502
Thornton	623,566,583	460,340,797	7,247,323
Westminster	360,815,882	255,988,234	3,576,789
Remainder of County	2,415,414,565	967,296,161	13,014,996
ALAMOSA:	175,375,220	151,302,389	2,407,133
Alamosa	145,745,865	126,714,052	2,109,111
Remainder of County	29,629,355	24,588,337	298,022
ARAPAHOE:	7,752,153,827	5,384,063,260	87,331,319
Aurora	2,278,859,509	1,722,385,222	31,794,007
Byers	2,759,655	2,355,383	56,903
Deer Trail	1,483,647	1,398,394	10,568
Englewood	2,060,887,757	1,454,667,717	20,056,752
Glendale	118,763,729	109,028,421	2,503,387
Greenwood Village	720,868,863	339,572,736	5,699,366
Littleton	768,343,965	620,379,028	10,068,020
Sheridan	229,783,426	137,663,136	2,037,027
Strasburg	10,774,372	10,708,494	45,238
Remainder of County	1,559,628,904	985,904,729	15,060,051
ARCHULETA:	55,147,927	51,568,750	997,144
Pagosa Springs	42,737,112	40,699,862	778,019
Remainder of County	12,410,815	10,868,888	219,125
BACA:	47,952,326	38,624,406	450,647
Campo	350,488	346,774	4,921
Pritchett	104,427	92,888	1,235
Springfield	30,223,500	28,006,086	285,706
Walsh	5,642,031	5,075,454	60,927
Remainder of County	11,631,880	5,103,204	97,858
BENT:	25,202,151	22,283,358	261,087
Las Animas	15,980,918	15,070,083	207,307
Remainder of County	9,221,233	7,213,275	53,780
BOULDER:	4,391,762,759	2,762,687,993	41,178,402
Boulder	1,920,645,580	1,506,202,278	24,274,424
Broomfield	545,836,556	127,942,907	2,010,007
Lafayette	105,772,640	75,879,309	1,253,951
Longmont	1,235,655,116	588,389,628	9,640,355
Louisville	135,385,348	108,400,527	1,138,002
Lyons	13,696,791	12,486,449	104,811
Nederland	13,157,515	12,022,180	147,407
Niwot	4,731,815	3,714,840	48,509
Remainder of County	416,881,398	327,649,875	2,560,936

Gross Sales, Retail Sales and Net Tax Collected For Selected Cities by County (cont'd)

County/City	Gross Sales	Retail Sales	Net Tax Collections
CHAFFEE:	162,136,929	124,831,356	1,973,476
Buena Vista	36,453,034	25,628,499	430,313
Poncha Springs	6,569,953	6,104,627	98,540
Salida	82,414,175	68,385,423	1,030,401
Remainder of County	36,699,767	24,712,807	414,222
CHEYENNE:	24,286,383	23,212,926	249,258
Cheyenne Wells	10,466,607	9,977,797	117,892
Kit Carson	1,880,265	1,823,867	26,458
Remainder of County	11,939,511	11,411,262	104,908
CLEAR CREEK:	64,966,832	56,968,150	818,960
Empire	2,694,489	2,666,966	27,679
Georgetown	10,975,169	10,411,616	199,534
Idaho Springs	29,326,228	26,965,440	403,414
Silver Plume	1,823,181	1,321,959	9,003
Remainder of County	20,147,765	15,602,169	179,330
CONEJOS:	29,892,521	25,896,189	225,241
Antonito	5,780,568	5,345,353	51,163
La Jara	6,753,883	6,584,111	52,368
Manassa	3,554,352	2,029,636	25,453
Romeo	564,154	525,381	5,831
Remainder of County	13,239,564	11,411,708	90,426
COSTILLA:	14,620,332	8,330,779	170,441
Blanca	3,177,618	814,990	10,579
Fort Garland	2,459,164	2,339,440	26,288
San Luis	2,258,791	2,211,399	30,846
Remainder of County	6,724,759	2,964,950	102,728
CROWLEY:	16,587,092	16,050,475	134,137
Ordway	13,218,302	12,707,296	99,276
Remainder of County	3,368,790	3,343,179	34,861
CUSTER:	11,870,191	11,206,414	125,255
Westcliffe	3,794,025	3,600,647	71,497
Remainder of County	8,076,166	7,605,767	53,758
DELTA:	216,247,129	151,150,968	2,202,119
Cedaredge	13,334,846	7,058,469	109,724
Crawford	829,187	738,625	14,042
Delta	131,031,149	86,858,502	1,227,944
Hotchkiss	12,464,963	11,110,111	126,163
Paonia	8,756,993	8,017,039	176,578
Remainder of County	49,829,991	37,368,222	547,668
DENVER CITY AND COUNTY	13,232,737,227	7,905,471,833	122,801,272
DOLORES:	8,382,128	7,779,258	115,783
Dove Creek	7,089,288	6,589,547	92,532
Remainder of County	1,292,840	1,189,711	23,251

Gross Sales, Retail Sales and Net Tax Collected For Selected Cities by County (cont'd)

County/City	Gross Sales	Retail Sales	Net Tax Collections
DOUGLAS:	426,398,077	347,957,297	5,690,534
Castle Rock	130,174,053	111,953,204	1,830,703
Franktown	14,753,614	1,820,212	40,551
Parker	96,198,308	78,003,084	988,326
Sedalia	21,997,629	17,621,322	453,003
Remainder of County	163,274,473	138,559,475	2,377,951
EAGLE:	508,391,956	494,093,512	10,270,687
Avon	57,160,853	55,768,310	1,068,007
Basalt	17,552,510	17,059,872	239,610
Eagle	21,704,622	19,386,693	313,725
Gypsum	3,324,252	3,191,155	47,916
Minturn	10,870,713	9,045,362	147,974
Red Cliff	1,327,631	1,322,556	8,851
Vail	275,147,728	271,544,619	6,276,174
Remainder of County	121,303,647	116,774,945	2,168,430
ELBERT:	20,109,794	18,335,560	227,409
Agate	819,608	812,780	2,894
Elizabeth	8,147,026	7,518,470	104,610
Kiowa	2,491,720	2,280,632	14,193
Simla	1,771,037	1,716,071	21,882
Remainder of County	6,880,403	6,007,607	83,830
EL PASO:	4,807,295,590	3,890,839,946	63,353,035
Calhan	8,277,095	7,566,230	76,083
Colorado Springs	4,428,115,849	3,568,445,212	58,478,073
Fountain	45,265,324	42,100,104	761,110
Green Mountain Falls	2,026,040	1,992,205	40,030
Manitou Springs	28,141,615	25,684,002	495,852
Monument	30,850,490	27,717,389	291,487
Palmer Lake	5,426,812	5,172,583	91,481
Security	29,485,471	28,913,014	293,842
Remainder of County	229,706,894	183,249,207	2,825,077
FREMONT:	271,455,934	208,367,419	2,955,093
Canon City	178,073,410	143,469,165	2,220,495
Florence	21,100,648	18,690,377	208,306
Penrose	7,933,870	2,693,780	38,594
Remainder of County	64,348,006	43,514,097	487,698
GARFIELD:	518,479,526	451,797,529	7,123,603
Carbondale	37,661,557	35,503,542	517,661
Glenwood Springs	302,969,474	277,804,381	4,769,158
New Castle	4,434,079	4,351,499	36,348
Parachute	4,222,424	4,025,038	59,677
Rifle	76,841,651	54,161,927	744,910
Silt	6,745,000	5,287,787	50,040
Remainder of County	85,605,341	70,663,355	945,809
GILPIN:	11,114,576	8,953,724	192,159
Black Hawk	2,451,662	2,407,762	39,065
Central City	5,118,960	4,981,799	118,946
Remainder of County	3,543,954	1,564,163	34,148

Gross Sales, Retail Sales and Net Tax Collected For Selected Cities by County (cont'd)

County/City	Gross Sales	Retail Sales	Net Tax Collections
GRAND:	169,762,433	130,372,363	2,573,482
Fraser	15,514,067	15,135,786	235,872
Granby	27,908,853	25,200,938	378,966
Grand Lake	9,957,050	9,354,172	223,623
Hot Sulphur Springs	956,934	925,044	20,114
Kremmling	17,089,755	12,253,835	174,006
Winter Park	41,582,144	38,754,205	924,638
Remainder of County	56,753,630	28,748,383	616,263
GUNNISON:	142,336,712	126,925,650	2,297,749
Crested Butte	22,968,893	20,649,335	447,311
Gunnison	84,234,654	72,499,016	1,097,819
Mount Crested Butte	19,016,970	18,909,924	475,163
Remainder of County	16,116,195	14,867,375	277,456
HINSDALE:	6,604,677	6,302,958	123,835
Lake City	3,965,706	3,826,698	77,959
Remainder of County	2,638,971	2,476,260	45,876
HUERFANO:	32,672,692	29,037,273	371,052
La Veta	4,825,717	4,553,542	46,124
Walsenburg	19,245,620	15,960,606	212,545
Remainder of County	8,601,355	8,523,125	112,383
JACKSON:	26,810,432	14,274,117	195,930
Walden	9,943,781	8,828,591	128,310
Remainder of County	16,866,651	5,445,526	67,620
JEFFERSON:	5,457,373,056	4,657,038,919	76,640,311
Arvada	798,005,525	642,304,278	9,444,084
Broomfield	39,147,112	28,685,198	417,397
Conifer	15,034,994	13,213,478	320,652
Edgewater	72,987,658	70,988,277	849,906
Evergreen	35,919,842	30,727,900	504,634
Golden	379,725,045	273,960,452	3,376,425
Kittredge	1,372,183	1,334,476	14,968
Lakeside	58,046,858	56,780,182	1,477,405
Lakewood	1,845,097,914	1,588,889,068	27,809,989
Morrison	14,517,838	11,805,172	137,998
Mountain View	9,237,655	8,485,825	122,822
Westminster	335,982,367	329,487,217	7,467,440
Wheat Ridge	676,074,315	579,128,473	7,740,709
Remainder of County	1,176,223,750	1,021,248,923	16,955,882
KIOWA:	12,696,505	8,566,743	95,498
Eads	6,689,086	6,395,846	71,307
Remainder of County	6,007,419	2,170,897	24,191
KIT CARSON:	145,128,146	136,967,747	1,609,365
Burlington	73,172,650	67,166,777	897,798
Flagler	12,396,191	11,644,551	100,285
Seibert	10,355,718	10,337,196	29,220
Stratton	7,718,229	7,330,590	111,649
Remainder of County	41,485,358	40,488,633	470,413
LAKE:	45,052,455	41,633,955	526,683

Gross Sales, Retail Sales and Net Tax Collected For Selected Cities by County (cont'd)

County/City	Gross Sales	Retail Sales	Net Tax Collections
Leadville	18,560,342	18,039,885	310,232
Twin Lakes	135,584	121,845	1,660
Remainder of County	26,354,529	23,472,225	214,791
LA PLATA:	414,579,624	369,190,425	6,491,200
Bayfield	8,640,929	7,969,209	82,547
Durango	283,478,892	253,867,155	4,467,887
Ignacio	8,706,577	8,047,747	72,921
Remainder of County	113,753,226	99,306,314	1,867,845
LARIMER:	2,354,911,614	1,833,420,804	29,747,711
Berthoud	40,135,219	17,570,062	208,712
Estes Park	106,874,064	100,658,049	1,860,547
Fort Collins	1,341,590,521	1,077,027,925	18,516,956
Loveland	478,892,576	406,161,437	5,650,665
Wellington	5,815,662	4,064,920	48,996
Remainder of County	381,603,572	227,938,411	3,461,835
LAS ANIMAS:	128,692,892	115,944,893	1,256,983
Aguilar	2,679,892	2,649,642	24,622
Trinidad	100,177,190	88,943,186	1,018,805
Remainder of County	25,835,810	24,352,065	213,556
LINCOLN:	91,854,182	85,103,693	855,599
Arriba	15,208,095	15,043,442	12,379
Genoa	4,479,598	1,330,097	3,164
Hugo	13,269,443	13,095,633	90,992
Limon	53,310,860	50,552,721	656,234
Remainder of County	5,586,186	5,081,800	92,830
LOGAN:	275,194,199	213,347,781	3,565,223
Crook	768,784	746,081	10,488
Fleming	9,681,120	9,676,238	7,260
Iliff	246,291	232,245	4,221
Merino	10,128,215	9,224,724	108,945
Sterling	210,342,750	154,824,613	2,920,723
Remainder of County	44,027,039	38,643,880	513,586
MESA:	1,212,262,482	1,016,760,191	15,946,094
Clifton	36,361,264	34,874,590	445,418
Collbran	1,943,060	1,857,244	35,420
De Beque	416,477	411,733	3,630
Fruita	29,223,579	25,172,403	299,290
Gateway	70,916	62,931	955
Grand Junction	939,198,881	786,976,070	12,809,405
Palisade	11,845,823	10,726,552	124,015
Remainder of County	193,202,482	156,678,668	2,227,961
MINERAL:	9,996,052	8,245,405	115,849
Creede	4,345,144	4,193,609	63,990
Remainder of County	5,650,908	4,051,796	51,859
MOFFAT:	132,052,954	116,583,624	1,927,062
Craig	115,891,028	103,588,300	1,671,054
Dinosaur	3,826,900	3,823,683	98,091

Gross Sales, Retail Sales and Net Tax Collected For Selected Cities by County (cont'd)

County/City	Gross Sales	Retail Sales	Net Tax Collections
Remainder of County	12,335,026	9,171,641	157,917
MONTEZUMA:	213,607,152	180,165,777	2,775,878
Cortez	157,917,124	134,686,979	2,081,536
Dolores	5,525,779	4,561,846	59,053
Mancos	4,680,010	4,289,852	47,734
Remainder of County	45,484,239	36,627,100	587,555
MONTROSE:	292,009,123	236,076,051	3,790,783
Cimarron	147,328	147,073	1,778
Montrose	209,052,391	178,786,927	3,235,999
Naturita	6,201,207	5,072,252	66,317
Nucla	14,087,420	12,629,935	101,976
Olathe	10,414,367	8,795,497	61,450
Remainder of County	52,106,410	30,644,367	323,263
MORGAN:	335,741,235	245,268,725	2,851,068
Brush	50,404,064	45,049,780	415,510
Fort Morgan	190,495,334	114,760,437	1,554,956
Hillrose	227,937	223,123	1,173
Wiggins	25,896,567	24,561,916	128,062
Remainder of County	68,717,333	60,673,469	751,367
OTERO:	223,363,501	170,833,274	2,096,514
Cheraw	285,838	283,358	3,587
Fowler	9,026,762	7,735,866	83,505
La Junta	148,122,373	104,364,258	1,150,151
Manzanola	2,422,165	2,270,360	22,110
Rocky Ford	29,943,874	27,124,335	346,247
Swink	1,320,948	1,272,135	13,428
Remainder of County	32,241,541	27,782,962	477,486
OURAY:	18,476,750	16,183,551	323,963
Ouray	11,783,830	10,403,848	250,579
Ridgway	3,784,557	3,123,165	35,819
Remainder of County	2,908,363	2,656,538	37,565
PARK:	30,215,485	27,645,627	384,878
Fairplay	3,434,136	3,286,024	55,863
Remainder of County	26,781,349	24,359,603	329,015
PHILLIPS:	92,362,314	72,585,889	511,415
Haxtun	24,208,398	11,113,508	153,176
Holyoke	37,052,376	31,584,218	252,691
Remainder of County	31,101,540	29,888,163	105,548
PITKIN:	482,178,921	451,308,664	9,524,792
Aspen	297,824,356	281,335,927	6,089,735
Snowmass	344,090	258,009	3,988
Snowmass Village	77,951,156	75,231,816	1,840,003
Remainder of County	106,059,319	94,482,912	1,591,066
PROWERS:	206,738,801	160,360,400	2,131,486
Granada	1,316,663	1,265,787	14,709
Holly	11,828,040	9,294,538	75,258
Lamar	168,170,689	127,538,491	1,694,347
Wiley	4,405,431	3,452,687	68,701

Gross Sales, Retail Sales and Net Tax Collected For Selected Cities by County (cont'd)

County/City	Gross Sales	Retail Sales	Net Tax Collections
Remainder of County	21,017,978	18,808,897	278,471
PUEBLO:	1,545,601,841	1,277,074,347	16,306,109
Avondale	548,044	523,914	5,960
Boone	183,275	180,500	1,695
Colorado City	2,299,659	2,086,252	32,918
Pueblo	1,452,122,740	1,203,129,252	15,272,401
Rye	960,586	941,514	15,543
Remainder of County	89,487,537	70,212,915	977,592
RIO BLANCO:	50,464,097	46,722,881	768,250
Meeker	16,929,425	16,562,175	245,872
Rangely	19,098,544	18,580,439	298,600
Rio Blanco	2,047	2,047	60
Remainder of County	14,434,081	11,578,220	223,718
RIO GRANDE:	145,899,224	121,963,495	1,553,186
Del Norte	19,849,823	15,745,255	189,734
Monte Vista	56,056,127	52,931,980	654,783
South Fork	1,044,787	1,005,787	10,903
Remainder of County	68,948,487	52,280,473	697,766
ROUTT:	270,611,032	252,066,774	4,549,681
Hayden	11,630,284	10,150,674	174,241
Oak Creek	3,912,602	3,571,527	51,669
Phippsburg	60,665	60,455	1,562
Steamboat Springs	180,254,591	171,276,155	3,564,380
Yampa	995,382	917,366	12,110
Remainder of County	73,757,508	66,090,597	745,719
SAGUACHE:	28,340,933	24,559,545	269,718
Center	19,571,620	19,122,450	201,183
Saguache	3,119,331	2,359,607	19,523
Remainder of County	5,649,982	3,077,488	49,012
SAN JUAN:	10,160,420	9,987,449	212,269
Silverton	8,683,258	8,510,287	172,043
Remainder of County	1,477,162	1,477,162	40,226
SAN MIGUEL:	48,207,371	44,447,423	962,772
Norwood	4,950,385	4,191,983	50,761
Telluride	36,721,640	34,850,338	796,878
Remainder of County	6,535,346	5,405,102	115,133
SEDGWICK:	41,521,813	33,540,649	405,723
Julesburg	24,883,210	19,749,613	241,597
Ovid	2,700,427	2,350,677	18,416
Sedgwick	2,512,786	251,057	5,373
Remainder of County	11,425,390	11,189,302	140,337
SUMMIT:	422,138,108	405,155,459	8,646,316
Breckenridge	124,040,995	121,907,753	2,804,869
Copper Mountain	33,300,714	33,019,726	857,820
Dillon	23,313,063	22,565,827	470,253
Frisco	80,082,666	76,047,110	1,524,861
Keystone	20,505,252	20,495,108	502,443
Silverthorne	78,542,679	70,400,975	1,307,446

Gross Sales, Retail Sales and Net Tax Collected For Selected Cities by County (cont'd)

County/City	Gross Sales	Retail Sales	Net Tax Collections
Remainder of County	62,352,739	60,718,960	1,178,624
TELLER:	70,801,389	64,679,805	1,109,185
Cripple Creek	8,696,226	8,056,891	154,095
Green Mountain Falls	6,019	2,519	69
Victor	824,347	694,499	9,943
Woodland Park	47,974,036	43,873,800	755,602
Remainder of County	13,300,761	12,052,096	189,476
WASHINGTON:	55,760,612	48,866,851	402,377
Akron	37,070,768	33,711,171	247,055
Cope	805,045	786,231	17,951
Otis	6,484,385	3,347,162	39,458
Remainder of County	11,400,414	11,022,287	97,913
WELD:	1,675,721,740	1,250,368,684	18,430,452
Ault	11,056,849	8,988,918	71,359
Dacono	19,660,602	15,891,573	70,945
Eaton	58,121,040	43,215,746	231,370
Erie	12,843,770	4,026,980	57,485
Evans	35,887,289	31,818,076	513,228
Firestone	10,149,021	7,644,431	23,409
Frederick	5,230,116	3,797,809	48,662
Fort Lupton	78,609,150	62,388,383	946,861
Garden City	27,281,710	21,976,452	435,360
Gilcrest	2,458,756	2,422,102	30,576
Greeley	970,134,448	742,703,541	12,095,863
Grover	228,772	225,063	2,654
Hudson	9,244,706	5,845,926	76,604
Johnstown	19,094,997	16,828,672	113,987
Keenesburg	4,932,435	4,303,839	58,966
Kersey	4,222,938	2,456,298	27,162
La Salle	14,554,883	11,209,873	199,795
Mead	14,225,995	11,539,390	25,163
Milliken	2,846,659	2,108,835	28,767
Nunn	701,492	569,591	11,669
Pierce	4,304,045	1,576,403	9,104
Platteville	15,268,187	14,880,532	123,444
Severance	2,213,680	2,107,610	29,788
Windsor	28,305,010	18,836,867	326,437
Remainder of County	324,145,190	213,005,774	2,871,794
YUMA:	148,166,961	130,231,154	1,513,552
Eckley	1,316,234	1,315,950	37,848
Idalia	407,080	405,785	4,385
Joes	853,045	843,825	20,829
Kirk	3,288,103	3,272,372	33,822
Wray	48,438,478	44,188,732	479,260
Yuma	69,524,366	56,947,623	682,668
Remainder of County	24,339,655	23,256,867	254,740
OUT OF STATE COMPANIES	3,894,814,025	2,012,889,657	33,018,456
STATE TOTALS	**$59,518,526,968**	**$41,755,947,364**	**$655,519,654**

Tourism Promotion Tax by County [1/]
Fiscal Years Ended June 30, 1985-1989

	1985	1986	1987	1988	1989
Adams	$ 134,268	$ 145,824	$ 152,692	$ 240,659	$ 264,164
Alamosa	11,072	11,621	12,307	19,309	22,353
Arapahoe	255,791	261,081	269,104	474,442	621,875
Archuleta	7,399	7,984	6,881	11,499	14,947
Baca	1,069	1,073	929	1,677	2,563
Bent	1,067	1,300	1,006	1,822	2,215
Boulder	150,199	203,297	192,868	258,262	365,809
Chaffee	13,153	16,272	17,793	30,422	35,053
Cheyenne	975	1,124	1,140	1,708	2,104
Clear Creek	11,909	13,490	13,138	23,247	28,202
Conejos	1,255	1,227	1,044	2,104	2,870
Costilla	474	993	1,365	1,210	1,951
Crowley	263	271	396	984	565
Custer	1,126	1,094	1,384	2,460	1,883
Delta	6,354	7,366	6,526	12,076	12,114
Denver	596,226	627,101	741,748	1,208,967	1,315,526
Dolores	319	266	356	587	859
Douglas	9,133	11,231	20,488	22,469	28,898
Eagle	143,609	139,621	164,360	308,457	406,459
Elbert	894	885	855	1,550	1,960
El Paso	271,889	299,609	340,734	577,069	672,843
Fremont	14,761	17,703	19,482	30,731	35,771
Garfield	34,483	38,846	36,665	66,326	83,405
Gilpin	2,893	2,895	2,342	5,320	5,682
Grand	42,955	45,863	49,662	93,815	117,337
Gunnison	18,965	30,718	36,206	68,829	73,364
Hinsdale	1,646	1,559	1,491	2,515	3,076
Huerfano	4,669	4,796	3,526	7,307	7,485
Jackson	1,039	1,120	1,177	1,805	2,238
Jefferson	251,696	275,334	287,170	483,338	555,761
Kiowa	663	682	1,160	761	1,238
Kit Carson	5,770	6,260	6,041	9,365	10,741
Lake	5,185	4,803	5,795	9,646	11,983
La Plata	55,209	57,463	61,976	114,936	133,844
Larimer	106,819	121,867	130,657	250,633	337,123
Las Animas	7,448	9,168	11,720	15,802	17,690
Lincoln	4,055	4,220	6,668	10,749	13,331
Logan	13,202	13,206	12,453	23,214	28,967
Mesa	54,703	58,832	62,350	124,948	148,442
Mineral	2,766	3,426	3,050	8,075	10,572
Moffat	10,784	9,768	8,360	14,870	14,837
Montezuma	13,997	16,304	16,138	28,432	36,844
Montrose	12,087	12,200	13,152	24,688	31,847
Morgan	10,585	9,681	10,979	19,130	19,820
Otero	9,618	9,710	10,372	15,982	18,395
Ouray	3,782	4,394	4,251	8,632	13,479
Park	3,242	3,549	3,662	6,298	8,098
Phillips	1,035	1,027	1,373	1,818	2,079
Pitkin	141,385	154,949	178,632	348,396	389,464
Prowers	9,607	8,413	8,932	15,952	18,136
Pueblo	67,372	63,142	74,275	123,785	135,540
Rio Blanco	2,700	2,761	3,417	5,004	6,623
Rio Grande	6,103	7,480	7,420	11,637	12,708
Routt	59,212	61,925	70,669	144,605	181,715
Saguache	1,078	858	1,012	1,801	2,203
San Juan	2,793	2,349	2,663	5,340	7,037
San Miguel	7,126	10,410	16,803	37,055	42,751
Sedgwick	1,571	1,868	1,418	2,694	3,033
Summit	117,814	149,793	153,884	303,501	399,819
Teller	6,192	5,787	7,010	11,661	15,606
Washington	1,357	1,717	1,325	2,596	3,459
Weld	59,780	62,417	67,670	126,350	151,175
Yuma	63	2,946	3,668	6,732	8,587
Out of State	503,080	526,846	558,382	980,006	1,286,401
TOTAL	**$3,302,232**	**$3,581,787**	**$3,912,166**	**$6,776,058**	**$8,212,917**

1/ Businesses with more than one location report the entire tax from the home office or location.

Tourism Promotion Tax by Industry
Fiscal Years Ended June 30, 1985-1989

	1985	1986	1987	1988	1989
AGRICULTURE, FORESTRY & FISHERIES	$ 411	$ 423	$ 419	$ 833	$ 1,018
MINING	1	0	0	0	0
CONTRACT CONSTRUCTION	0	0	15	92	160
MANUFACTURING	10,962	5,361	6,289	10,342	11,716
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES	6,772	7,052	7,497	12,577	15,700
WHOLESALE TRADE	614	824	1,425	1,908	1,510
RETAIL TRADE:					
Building Materials and Farm Equipment	5	16	11	25	978
General Merchandise	17,672	17,411	19,222	34,869	20,859
Food Stores	83,035	92,742	167,057	211,771	248,534
Automotive Dealers and Service Stations	4,491	5,254	10,760	63,212	142,088
Apparel and Accessory Stores	2,360	2,935	3,264	4,742	5,518
Furniture and Home Furnishings Stores	17,571	22,515	19,934	43,627	50,366
Eating and Drinking Places	2,181,615	2,360,854	2,532,896	4,335,967	5,215,245
Miscellaneous Retail Stores	55,062	101,345	130,392	232,624	239,920
FINANCE, INSURANCE AND REAL ESTATE	86,600	86,298	90,347	177,697	225,333
HOTELS AND OTHER LODGING PLACES	634,075	650,350	677,790	1,195,334	1,523,664
SERVICES OTHER THAN LODGING	200,968	228,164	245,891	450,270	509,618
GOVERNMENT FACILITIES	25	176	(199)	67	857
NONCLASSIFIABLE ESTABLISHMENTS	(5)	65	(844)	100	(163)
TOTAL	**$3,302,233**	**$3,581,787**	**$3,912,166**	**$6,776,058**	**$8,212,917**

Summary of Local Sales Tax Rates
Number of Tax Jurisdictions by Tax Rate
As of July 1, 1989

Sales Tax Rates	Cities and Towns	Counties	Regional Transportation District	Total
0.25%	0	1	0	1
0.50%	0	1	0	1
0.60%	0	0	1	1
1.00%	15	17	0	32
1.25%	1	0	0	1
1.50%	5	1	0	6
2.00%	83	10	0	93
2.15%	0	0	0	1
2.50%	3	0	0	3
2.53%	1	0	0	1
2.75%	4	0	0	4
3.00%	51	2	0	53
3.25%	1	0	0	1
3.50%	12	0	0	12
4.00%	19	3	0	22
TOTAL	195	35	1	232

City Sales Taxes Not Collected by the State
As Of July 1, 1989

Locality	Current %
Alamosa	1.5
Arvada	3.0
Aurora	3.5
Avon	4.0
Boulder	2.53
Breckenridge	2.0
Canon City	2.0
Central City	4.0
Cherry Hills Village	3.0
Colorado Springs	2.5
Commerce City	3.5
Cortez	3.5
Delta	2.0
Denver	3.5
Durango	2.0
Edgewater	3.5
Englewood	3.5
Fort Collins	2.75
Glendale	3.5
Golden	2.0
Grand Junction	2.75
Greeley	3.0
Greenwood Village	3.0
Lafayette	3.0
La Junta	3.0
Lakewood	2.0
Lamar	3.0
Littleton	3.0
Longmont	2.75
Montrose	3.0
Mount Crested Butte	4.0
Northglenn	3.5
Pueblo	3.5
Rifle	2.5
Steamboat Springs	4.0
Thornton	3.5
Vail	4.0
Westminster	3.25
Wheat Ridge	2.0

City Sales Tax Rates Collected by the State
As Of July 1, 1989

City	Current %	City	Current %	City	Current %
Akron	1.0	Gilcrest	3.0	Palisade	1.0
Alma	3.0	Glenwood Springs	2.75	Palmer Lake	2.0
Antonito	2.0	Granada	2.0	Paonia	1.0
Aspen	1.25	Granby	4.0	Parachute	3.0
Ault	2.0	Grand Lake	4.0	Parker	2.5
Basalt	2.0	Green Mountain Falls	2.0	Pierce	2.0
Bayfield	1.0	Gunnison	3.0	Pitkin	3.0
Bennett	2.0	Gypsum	2.0	Platteviille	2.0
Berthoud	2.0	Haxtun	1.0	Poncha Springs	1.0
Black Hawk	4.0	Hayden	4.0	Red Cliff	2.0
Blanca	2.0	Holly	1.0	Rico	2.0
Brighton	3.0	Holyoke	1.5	Ridgway	3.0
Broomfield	3.0	Hot Sulphur Springs	4.0	Rocky Ford	3.0
Brush	3.0	Hotchkiss	2.0	Romeo	1.0
Buena Vista	2.0	Hudson	2.0	Saguache	3.0
Burlington	2.0	Hugo	2.0	Salida	1.0
Calhan	2.0	Idaho Springs	3.0	San Luis	2.0
Carbondale	3.0	Ignacio	1.0	Sedgwick	1.0
Castle Rock	3.0	Johnstown	2.0	Severance	2.0
Cedaredge	1.5	Julesburg	1.0	Sheridan	3.0
Center	2.0	Keenesburg	2.0	Silt	3.0
Cheyenne Wells	2.0	Kersey	2.0	Silver Cliff	2.0
Collbran	2.0	Kit Carson	2.0	Silver Plume	3.0
Columbine Valley	3.0	Kremmling	4.0	Silverthorne	2.0
Craig	1.5	La Jara	2.0	Silverton	3.0
Crawford	2.0	La Salle	2.0	Snowmass Village	1.0
Creede	2.0	La Veta	2.0	Springfield	2.0
Crested Butte	4.0	Larkspur	2.0	Sterling	3.0
Cripple Creek	2.0	Las Animas	2.0	Superior	2.0
Dacono	3.0	Limon	2.0	Telluride	4.0
De Beque	2.0	Lochbuie	2.0	Trinidad	4.0
Del Norte	2.0	Log Lane Village	2.0	Victor	3.0
Dillon	2.0	Louisville	3.0	Walsenburg	2.0
Dolores	2.0	Loveland	3.0	Ward	2.0
Dove Creek	2.0	Lyons	3.0	Wellington	2.0
Eads	2.0	Manassa	1.0	Westcliffe	2.0
Eagle	4.0	Mancos	2.0	Wiggins	2.0
Eaton	2.0	Manitou Springs	3.5	Windsor	3.0
Elizabeth	1.5	Manzanola	2.0	Winter Park	4.0
Empire	3.0	Marble	2.0	Woodland Park	3.0
Erie	3.5	Mead	2.0	Wray	1.0
Estes Park	4.0	Milliken	2.0	Yuma	2.0
Evans	3.0	Minturn	4.0	RTD	0.6*
Fairplay	3.0	Mount Vista	3.0	SCFD	0.1**
Federal Heights	3.0	Monument	2.0		
Firestone	2.0	Morrison	3.0		
Florence	2.0	Mountain View	3.0		
Fort Lupton	2.0	Naturita	2.0		
Fort Morgan	3.0	Nederland	3.0		
Fountain	3.0	New Castle	3.0		
Fowler	2.0	Norwood	2.0		
Fraser	4.0	Nucla	2.0		
Frederick	2.0	Oak Creek	3.0		
Frisco	2.0	Olathe	3.0		
Fruita	2.0	Ordway	2.0		
Garden City	2.0	Otis	2.0		
Georgetown	3.0	Ouray	3.0		

*The Regional Transportation District sales tax rate as of May 1, 1983, is 0.6%. The RTD district includes the counties of Denver, Boulder, Jefferson, the western halves of Adams and Arapahoe counties and parts of Douglas County.

**The Science and Cultural Facilities District tax was effective January 1, 1989. This district's boundries are the same as RTD's.

City Sales Tax Distribution Amounts
Fiscal Year Ended June 30, 1989

Akron	$81,524.79	Frisco	$1,073,962.44	Nederland	$227,755.71
Alma	6,661.00	Fruita	159,094.54	New Castle	35,105.60
Antonito	59,134.09	Garden City	126,381.62	Norwood	50,432.79
Aspen	2,552,936.64	Georgetown	243,564.00	Nucla	58,528.99
Ault	74,236.33	Gilcrest	73,116.35	Oak Creek	73,223.81
Basalt	295,053.16	Glenwood Springs	3,534,469.49	Olathe	225,171.95
Bayfield	50,766.15	Granada	19,560.42	Ordway	76,746.04
Bennett	56,311.62	Granby	441,787.02	Otis	15,324.27
Berthoud	177,845.26	Grand Lake	275,500.06	Ouray	227,292.26
Black Hawk	61,161.95	Green Mtn. Falls	30,905.42	Palisade	22,211.87
Blanca	7,675.58	Gunnison	1,202,878.80	Palmer Lake	40,340.05
Breckenridge	1,456.17	Gypsum	32,230.54	Paonia	58,342.95
Brighton	2,246,160.76	Haxtun	47,482.60	Parachute	71,162.43
Broomfield	3,355,543.11	Hayden	211,620.34	Parker	1,263,744.62
Brush	513,524.83	Holly	35,228.58	Pierce	25,986.92
Buena Vista	307,161.20	Holyoke	144,231.05	Pitkin	6,965.56
Burlington	443,139.12	Hot Sulphur Springs	28,177.22	Platteville	140,487.74
Calhan	44,868.45	Hotchkiss	151,242.10	Poncha Springs	18,949.81
Canon City	18,928.65	Hudson	51,743.98	Red Cliff	5,897.57
Carbondale	613,591.65	Hugo	52,316.49	Rico	3,742.69
Castle Rock	1,967,559.30	Idaho Springs	555,952.21	Ridgway	54,547.26
Cedaredge	61,026.95	Ignacio	43,007.22	Rocky Ford	481,233.49
Center	164,292.11	Johnstown	79,801.09	Romeo	3,456.58
Central City	4,240.92	Julesburg	85,670.79	Saguache	49,777.60
Cheyenne Wells	61,574.40	Keenesburg	40,726.29	Salida	372,281.26
Collbran	17,161.27	Kersey	35,088.43	San Luis	24,710.14
Columbine Valley	67,188.15	Kit Carson	38,665.05	Sedgwick	1,324.98
Craig	952,631.85	Kremmling	301,394.66	Severance	12,543.75
Creede	55,628.53	La Jara	75,624.20	Sheridan	1,875,680.60
Crested Butte	630,836.27	Lakewood	15,350.71	Silt	61,888.24
Cripple Creek	104,541.75	Larkspur	43,600.70	Silver Cliff	15,805.98
Dacono	148,748.05	La Salle	100,513.05	Silver Plume	10,396.75
De Beque	2,384.84	Las Animas	169,854.52	Silverthorne	916,214.58
Del Norte	143,303.17	La Veta	71,889.22	Silverton	196,004.18
Dillon	230,324.25	Limon	425,391.68	Snowmass Village	661,143.25
Dolores	60,037.20	Lochbuie	21,954.74	Springfield	208,397.08
Dove Creek	62,736.40	Log Lane Village	16,694.09	Steamboat Springs	12,108.97
Eads	71,066.73	Louisville	930,137.66	Sterling	2,725,697.53
Eagle	379,166.63	Loveland	5,197,064.79	Superior	3,471.51
Eaton	163,845.20	Lyons	555,223.31	Telluride	1,140,213.16
Elizabeth	69,284.81	Manassa	12,210.41	Trinidad	1,785,243.05
Empire	37,782.06	Mancos	52,650.28	Vail	53,390.58
Erie	126,256.43	Manitou Springs	597,248.83	Victor	11,685.59
Estes Park	2,843,331.80	Manzanola	16,692.32	Walsenburg	229,611.78
Evans	610,845.28	Marble	1,780.36	Ward	1,659.11
Fairplay	108,616.30	Mead	12,546.93	Wellington	30,742.88
Federal Heights	1,980,231.50	Milliken	32,836.25	Westcliffe	53,121.67
Firestone	43,051.55	Minturn	184,886.37	Wiggins	87,214.13
Florence	162,289.84	Monte Vista	651,576.56	Windsor	378,802.56
Ft. Lupton	409,676.92	Monument	138,510.84	Winter Park	1,332,526.49
Ft. Morgan	1,690,424.74	Morrison	111,712.09	Woodland Park	923,174.91
Fountain	652,987.34	Mount Crested Butte	213,740.11	Wray	155,063.20
Fowler	79,937.50	Mountain View	111,797.02	Yuma	439,272.32
Fraser	540,112.19	Naturita	45,153.52		
Frederick	32,754.79			**TOTAL**	**$61,581,815.68**

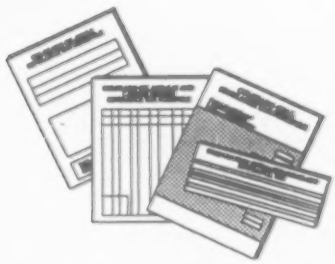
County Sales Tax Rates Collected by the State
As Of July 1, 1989

County	Current %
Alamosa	2.0
Archuleta	4.0
Bent	1.0
Chaffee	2.0
Clear Creek	1.0
Costilla	1.0
Crowley	2.0
Custer	1.0
Delta	2.0
Eagle	1.0
El Paso	1.0
Fremont	1.5
Garfield	.25
Grand	1.0
Gunnison	1.0
Hinsdale	4.0
Huerfano	1.0
Jackson	3.0
Jefferson	0.5
Lake	4.0
La Plata	2.0
Mesa	2.0
Mineral	2.0
Moffat	2.0
Ouray	1.0
Pitkin	3.0
(Except Basalt)	2.0
Pueblo	1.0
Rio Blanco	2.0
Rio Grande	1.0
Routt	1.0
San Juan	1.0
San Miguel	1.0
Sedgwick	1.0
Summit	2.0
Teller	1.0

County Sales Tax Distribution Amounts
Fiscal Year Ended June 30, 1989

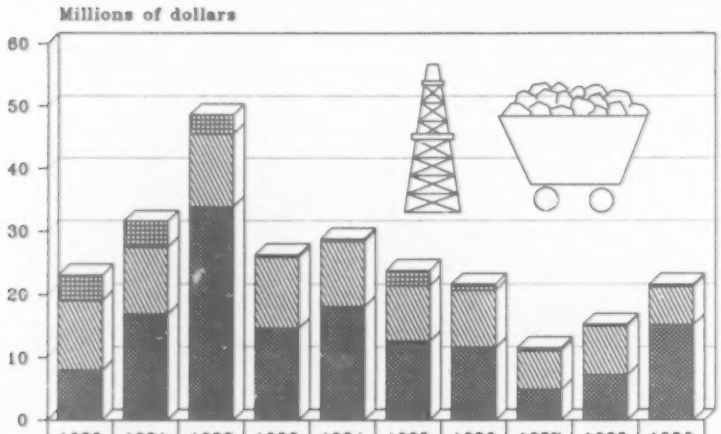
Adams County	$75,685.84	Jackson County	$155,095.82
Alamosa County	716,511.09	**Town of Walden	100,765.75
*Town of Hooper	75,824.77	Jefferson County	14,649,889.90
*City of Alamosa	989,798.29	La Plata County	3,827,905.19
Archuleta County	501,614.99	*City of Durango	925,484.10
*Town of Pagosa Springs	452,526.44	*Town of Bayfield	205,663.14
Bent County	115,324.78	*Town of Ignacio	182,526.04
Chaffee County	799,133.07	Lake County	499,643.04
*City of Buena Vista	192,536.14	*City of Leadville	544,044.95
*City of Poncha Springs	32,007.59	Mesa County	6,948,197.48
*City of Salida	483,941.62	*City of Grand Junction	1,533,395.27
Clear Creek County	363,153.03	*City of Fruita	479,186.04
Costilla County	38,257.27	*Town of Palisade	335,429.63
*Town of San Luis	10,201.89	City of Collbran	143,755.80
*Town of Blanca	2,550.50	*Town of De Beque	143,755.80
Custer County	31,807.08	Mineral County	34,126.60
Delta County	1,319,476.21	*City of Creede	17,062.70
*City of Delta	135,477.22	Moffat County	473,828.94
*City of Orchard	65,973.81	*City of Craig	934,769.95
*Town of Paonia	49,117.50	*Town of Dinosaur	45,825.47
*Town of Cedaredge	39,057.14	Ouray County	140,106.51
*Town of Hotchkiss	31,007.04	Pitkin County	5,930,497.59
*Town of Crawford	9,236.33	*City of Basalt	18,679.53
Eagle County	3,133,540.50	*City of Snowmass Village	1,618,923.01
*City of Avon	54,901.44	*City of Aspen	3,107,983.47
*Town of Basalt	11,579.62	Pueblo County	5,320,656.20
*Town of Eagle	16,814.66	Rio Blanco County	145,454.11
*Town of Gypsum	2,252.92	**City of Meeker	219,432.20
*Town of Minturn	7,682.81	**City of Rangely	253,079.82
*Town of Red Cliff	442.60	Rio Grande County	297,029.44
*City of Vail	324,939.79	*City of Monte Vista	207,920.55
El Paso County	21,791,514.27	*Town of Del Norte	89,108.82
Fremont County	1,364,799.27	Routt County	1,504,845.27
Garfield County	537,523.47	San Juan County	17,025.09
Grand County	1,005,517.12	**Town of Silverton	70,259.64
Gunnison County	518,500.47	San Miguel County	322,655.75
*City of Crested Butte	84,612.87	Sedgwick County	156,071.52
*City of Gunnison	243,078.73	Summit County	1,799,886.26
*Town of Marble	465.51	**Town of Breckenridge	2,216,881.07
*Town of Pitkin	740.67	**City of Montezuma	408.40
*City of Mt. Crested Butte	90,116.37	**Town of Blue River	13,353.01
Hinsdale County	79,297.03	**Town of Dillon	265,382.58
**Town of Lake City	111,200.34	**Town of Frisco	1,114,090.85
Huerfano County	85,736.24	**Town of Silverthorne	997,381.40
*Town of La Veta	22,703.32	Teller County	343,914.83
*City of Walsenburg	97,954.19		
		TOTAL	**$94,467,512.38**

* Cities receive a fractional share of the county tax based on point of sale.
** Cities receive a 100 percent share of the county tax based on point of sale.



Net Severance Tax Collections
Coal Rates

Net Severance Tax Collections
Fiscal Years 1980–1989



	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Molybdenum	4.042	4.116	3.061	0.389	0.308	2.427	0.963	0.463	0.244	0.367
Coal	11.069	10.594	11.737	11.212	10.365	8.747	9.068	8.138	7.814	8.043
Oil & Gas	7.999	16.894	33.879	14.679	18.096	12.649	11.631	4.969	7.271	15.218

Coal Rates
Calendar Years 1980-1989

Fiscal Quarter	Tax Rate Per Ton (In cents)									
Beginning	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
January	69.6	76.2	79.2	79.8	81.0	81.6	81.6	79.2	82.2	51.1
February	70.8	76.8	79.2	79.8	81.6	81.6	81.6	79.8	82.2	51.5
March	72.0	77.4	79.8	79.8	81.6	81.6	80.4	80.4	82.2	51.5
April	72.0	78.0	79.2	79.8	82.2	81.6	79.8	80.4	82.8	51.8
May	72.6	78.6	79.2	79.8	82.2	81.6	79.2	81.0	82.8*	52.2
June	72.6	78.6	79.2	79.8	82.2	81.6	79.8	81.0	83.4**	52.6
July	73.2	78.6	79.8	80.4	82.2	81.6	79.8	81.0	50.4	
August	73.8	79.2	79.8	80.4	82.2	81.6	79.2	81.6	50.8	
September	74.4	79.2	79.8	81.0	82.2	81.0	79.2	82.2	50.8	
October	75.0	79.2	79.8	81.0	81.6	81.0	79.2	81.6	50.8	
November	75.6	79.2	79.8	81.0	81.6	81.6	79.2	82.2	50.8	
December	75.6	78.6	79.8	81.0	81.6	81.6	79.8	82.2	50.8	

* Tax rate is 82.8 cents for May and June, and 49.7 cents for July.

** Tax rate is 83.4 cents for June and 50 cents for July and August.

Note: The base tax rate was reduced from 60 cents to 36 cents per ton effective July 1, 1988.

Colorado Department of Revenue
1375 Sherman Street
Denver CO 80203